

# The Gazette of India.

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Separate paging is given to this Part in order that it may be filed as a separate compilation.

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## PART VI.

Proceedings of the Council of the Governor General of India, assembled for the purpose of making Laws and Regulations.

## GOVERNMENT OF INDIA. LEGISLATIVE DEPARTMENT.

PROCEEDINGS OF THE COUNCIL OF THE GOVERNOR GENERAL OF INDIA, ASSEMBLED FOR THE PURPOSE OF MAKING LAWS AND REGULA-TIONS UNDER THE PROVISIONS OF THE INDIAN COUN-CILS ACTS, 1861 AND 1892 (24 & 25 VICT., CAP. 67, AND 55 & 56 VICT., CAP. 14).

The Council met at Government House on Thursday, the 4th March, 1897.

## PRESENT:

His Excellency the Earl of Elgin, Vicerov and Governor General of India, P.C., G.M.S.I., G.M.I.E., LL.D., presiding.

His Excellency Sir G. S. White, G.C.I.E., K.C.B., v.C., Commander-in-Chief in India.

The Hon'ble Sir J. Westland, K.C.S.I. The Hon'ble Sir J. Woodburn, K.C.S.I.

The Hon'ble M. D. Chalmers.

The Hon'ble Major-General Sir E. H. H. Collen, K.C.I F.

The Hon'ble A. C. Trevor, C.S.I.

The Hon'ble M. R. Ry. P. Ananda Charlu, Rai Bahadur.
The Hon'ble Sir G. H. P. Evans, K.C.I.E.
The Hon'ble Alan Cadell, C.S.I.
The Hon'ble J. D. Rees, C.I.E.
The Hon'ble G. P. Glendinning.

The Hon'ble Nawab Amir-ud-Din Ahmad Khan, C.I.E., Bahadur, Fakhar-

uddoulah, Chief of Loharu. The Hon'ble Sir Lakshmishwar Singh, K.C.I.E., Maharaja Bahadur of Durbhanga.

The Hon'ble Rao Sahib Balwant Rao Bhuskute.

The Hon'ble P. Playfair, C.I.B.

The Hon'ble Rahimtula Muhammad Sayani, M.A., LL.B.

The Hon'ble Pandit Bishambar Nath.

The Hon'ble Joy Gobind Law.

The Hon'ble C. C. Stevens, C.S.I.

The Hon'ble Sir H. T. Prinsep, KT.

The Hon'ble H. E. M. James.

## QUESTIONS AND ANSWERS.

The Hon'ble RAO SAHIB BALWANT RAO BHUSKUTE asked :-

"(1) Have any enquiries been made with regard to the questions asked by me on the 19th of March, 1896, as to the restriction of age on students seeking admission to the High Schools in the Hyderabad Assigned Districts?

"(2) If so, is there any objection to the papers being laid on the table?"

## The Hon'ble SIR JOHN WOODBURN replied :-

- "(1) Yes.
- "(2) No. I lay the Resident's reply to our enquiry on the table."

## The Hon'ble RAI BAHADUR P. ANANDA CHARLU asked:-

- "(1) Will the Government be pleased to state whether, since the disposal of the papers Nos. 975 and 976 of the Government of Madras, dated 13th August, 1883, any discussion or correspondence has taken place between the Government of India and the Secretary of State with reference to the settlement of land-revenue so far as the Madras Presidency is concerned?
- "(2) If so, will the Government be pleased to place on the table the correspondence so far as it relates to the Madras Presidency?
- "(3) Will the Government be pleased to state whether the despatch of the Secretary of State for India, No. 4 (Revenue), dated 8th January, 1885, did not relate solely to the North-Western Provinces, in which there were no prior pledges or declarations of policy and no question of revision of settlement?
- "(4) Will the Government be pleased to state whether the Government of Madras or any other competent authority put forward for the Madras Presidency any proposals other than those contained in its orders Nos. 975 and 976, dated 13th August, 1883?
- "(5) If the Madras Government or any other competent authority made any such proposals, will the Government be pleased to state their date and substance?"

## The Hon'ble SIR JOHN WOODBURN replied :-

"Questions 1 and 2.—Since the disposal of the papers referred to, correspondence has taken place between the Government of India and the Secretary of State with reference to the settlement of land-revenue, in which the Madras Presidency, together with the other provinces of India, has been concerned. The same objections exist to the publication of that correspondence as were explained in the answer given to the Hon'ble Member's questions 1 and 3 on the 25th February. No such correspondence of any importance has taken place in which the Madras Presidency alone has been concerned.

"Question 3.—The despatch referred to contained the Secretary of State's final orders in a discussion which related to the whole of India except the permanently settled tracts: it did not relate solely to the North-Western Provinces; and it dealt mainly with the question of revision of assessment of land-revenue.

"Questions 4 and 5.—During the discussion which was closed by the despatch of the 8th January, 1885, and to which the question is understood to reter, no proposals other than those contained in the Madras Government orders Nos. 975 and 976, dated the 13th August, 1883, were put forward for the Madras Presidency, either by the Madras Government or by any other competent authority acting in its behalf."

## NEGOTIABLE INSTRUMENTS ACT, 1881, AMENDMENT BILL.

The Hon'ble MR. CHALMERS moved that the Report of the Select Committee on the Bill to amend the Negotiable Instruments Act, 1881, be taken into consideration.

The motion was put and agreed to.

The Hon'ble MR. CHALMERS moved that the Bill, as amended, be passed. He said:—"The Bill is a Bill to assimilate the provisions of the Indian Act to those in the English Act in one particular respect, namely, in the case where a cheque is drawn on a bank and that bank fails. Now, with Your Excellency's permission, I desire to make a suggestion as to the course which should be

pursued in order further to assimilate the Indian to the English law on the subject of negotiable instruments. In order to make my suggestion clear I must advert for a moment to the history of Legislation in England and in India. The main Indian Negotiable Instruments Act was passed in 1881. That Act applies in substance only to what may be called English instruments. It contains a saving for all usages as to hundis and other instruments in the native languages. Applying, as it does, only to English instruments, the object of the framers was to codify the English Common Law as it existed in 1881. The Indian Act of 1881 reproduced as nearly as possible the English Common Law, and it passed through this Council without amending the rules of the Common Law. During the same year a codifying Bill was introduced in England. Its frame and of course its language differed from the frame and language of the Indian Act, but like the Indian Act its object was as far as possible to reproduce the existing Common Law without alteration. That Bill did not pass in 1881, but the next year it was introduced into Parliament and became law as the Bills of Exchange Act, 1882. In its progress through Parliament in England it was referred to two Select Committees, one in the Commons and the other in the Lords, and those two Select Committees introduced a series of changes and amendments in the Common Law rules. The principle on which they acted was that they introduced no contentious amendment, but they introduced all amendments on which the whole of the members of the Committees were agreed. The result of amending the law in England was to create a divergence between Indian and English law with respect to negotiable instruments. The English and Indian Acts alike are founded on the English Common Law, but by reason of the amendments made in the English Act the two laws have now diverged. This was found to be inconvenient in India, and in 1885 an amending Act was passed. The Indian Act of 1885 amended the Indian Act of 1881 in nine particulars, bringing it into line with the English Act in these nine particular cases. The present Bill, which I am now asking you to pass, amends the Indian Act in a tenth particular, and again, in this particular, brings it into line with English legislation. Since the Committee reported I have had a letter from Mr. Justice Shepherd of Madras. He calls my attention to the terms of section 60 of the Indian Act and says that its wording is ambiguous, and that it is doubtful how far that section corresponds with the English law, although he conceives, and the Court has held, that it was intended to lay down the same rule. Well, in addition to this I have had one or two other suggestions and I have read through the two Acts, and I find that on many points there still exist divergences. My friend Sir Griffith Evans mentioned one to me, namely, the effect of a verbal discharge of a Bill. There English and Indian law differ. I find again that the effect of a blank endorsement being followed by an endorsement in full is different in England and in India. I find again that the effect of a conditional acceptance is different in England and in India; and I find further that the rules as to crossed cheques somewhat differ in England and in India. And then comes the question whether this process of assimilation ought to be carried further. If we go on amending the Indian Act in detail after detail it will become an almost intolerable patch-work. But there is an alternative course which might be taken, and that would be to adopt, once for all, the English Act, of course applying it only to what may be called English instruments : nd making the necessary saving for hundis and for one or two peculiarities of ladies have instance me against and for one or two peculiarities of Indian law. For instance, we could not apply to India the English law of Bank Holidays; but I suggest for consideration whether it might not be convenient to have, once for all, the English Act. It is a question purely for the mercantile community, and not a question that concerns the Government in any . It is not a question of theoretical convenience; it is a question Lord clical convenience. There are no doubt arguments both ways. On the one handtheraerchants, since 1881, have got accustomed to the provisions the one handtheraerchants, since 1881, have got accustomed to the provisions of the Act of 1881. They know these provisions, and it might be inconvenient to them to find the same propositions of law stated in different terms. On the other hand the English Act has been adopted with hardly any modification throughout the Queen's dominions; it has been adopted in Canada; it has been adopted, I believe, in the whole of the Australasian Colonies, and in several other Colonies besides. It might make for mercantile convenience to have one law appropriate in the same terms for the whole of the Oncen's commissions. law expressed in the same terms for the whole of the Queen's commions. Decisions given in one country would then become authorities which could be quoted in another country, and we should have the benefit always of the Privy

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Council's decisions ruling throughout the Queen's dominions. It certainly is convenient in some ways that instruments like bills of exchange which circulate freely from one country to another should not alter their laws as they go. It is convenient that a bill drawn in England on Australia, or a bill drawn in India on England should be governed by the same law, both where it is drawn and where it is acceptable and payable; but, on the other hand, as I have said, it is a question for merchants to consider whether the inconvenience of having a new Act would outweigh the conveniences which I have pointed out. It is a question of practical convenience, and I hope we shall endeavour to obtain their opinion; and we shall certainly follow it. It is not a question to be determined on theoretical grounds, but is purely a question for the merchants to decide for themselves and for their wishes to be given effect to."

The motion was put and agreed to.

## PROVIDENT FUNDS BILL.

The Hon'ble MR. CHALMERS presented the Report of the Select Committee on the Bill to amend the law relating to Government and other Provident Funds. He said:—"The Report deals fully with the changes we have made. It, when the report has been in the hands of Members, they desire any further explanation, I have no doubt on behalf of the Committee I shall be able to go into the matter."

#### GENERAL CLAUSES BILL.

The Hon'ble MR. CHALMERS presented the Report of the Select Committee on the Bill to consolidate and extend the General Clauses Acts, 1868 and 1887.

The Hon'ble MR. JAMES said:—"It is with great diffidence that a layman like myself ventures to join issue with the Hon'ble Legal Member on a point of law, but I trust that when the Council has heard me it will consider that I have justification for doing so. I object to the new definition of good faith on several grounds. In the first place it is inconsistent with the Penal Code, and the passing of it will studify the Council. In one law we shall say, as we have said for 35 years, that good faith shall not be pleaded without due care and attention, in another that, if done honestly, there may be negligence. The result of the amendment must be that the old definition will disappear from the Penal Code which will so far be emasculated. The alternative, I understand, is, that in every place where the word 'good faith' occurs in the Penal Code we must insert words like the following: 'Whenever with good faith and with due care and attention'. But will not that be a contradiction in terms? Substitute for 'in good faith' the words of the new definition proposed, and how will it run? Wnoever does an act (in fact honestly, whether there be negligence or not) with due care and attention. In the second place, I object to amending so well-known a provision of law, which has worked well for the last 37 years, without it can be shown that it has worked badly. The Bench, the Bar, the Magistracy all know it, and I say, that as practical men, we should leave well Thirdly, I maintain with the greatest deference to the Hon'ble Member that the old definition is, whatever may be thought in England, a far better one as a practical working rule and more suited to India than the new one. Everyone who knows anything of India is also aware that negligence is the thing that a Native caught flagrante delicto always pleads: 'Huzur main ne bhul kya', and how admirable they are at pleading honesty. To take an instance: most of us know how terribly fond many classes of Natives are of making false accusations against respectable men or against persons who N hey envy or dislike, out of pure spite. The law now says. It is not beaution to prefer in good faith an accusation against any person.' The amendment will enable the common standerer and blackmailer to get off scot-free. His defence will be 'I admit that I did not take any steps to test the truth of the accusation, but I heard it from a respectable man in the bazaar whose name I do not know. I have been negligent, but I thought if the accusation were true I ought

to bring it to notice. My only sin is negligence; I acted in good faith honestly. My motive was unimpeachable. He will get off.

"I am told that the new definition is needed, so as to bring the law of India into harmony with the law that the Privy Council at home have to administer, namely, with the very latest decisions of the House of Lords. My Lord, every Sunday, or at least whenever we Christians hear the Litany, we pray that the Almighty may endue the Privy Council, and all the Nobility with grace, wisdom and understanding. I humbly think that, if when trying Indian cases the Privy Council forgets that it has to decide them by Indian law and not English, they must be past praying for. But the Hon'ble Mr. Chalmers surely would not have us believe that eminent men like Lord Hobhouse and Sir Richard Couch have forgotten their Penal Code. Even if they did, there are learned Parliamentary Counsel to remind them of it. One day we shall have them objecting to the Mitakshara and Mayuka and all Native Liws, for the same reason that the House of Lords does not recognise them. In any case, it confusion will be caused by diversity of definition, surely it is better that it should be confined to a few emment persons on the Privy Council rather than that the great mass of those who have to carry out the law in India shall be puzzled by a new, and as I think dangerous, doctrine.

"And my Lord, I go still further and submit that the very reason brought forward, that we are always to bring our Indian law into the same lines as the English, is unsound. Of course I am not referring to highly specialised laws, like the Negotiable Instruments Act. What did that emiment Judge, Sir James Fitzjames Stephen, whose chair the Hon'ble Mr. Chalmers is now so ably filling, say of the Indian Penal Code? He said 'It is the criminal law of England, clothed and in its right mind'. The object of our Legislature in India has been to pick out all that is best in the great amorphous mass of English law, discarding what is judged wrong or unsuitable to India. We have the great authority of Lord Macaulay for our present definition. We have had a succession of able Legal Members, like Sir Henry Maine, Lord Hobhouse, Sir James Stephen, Sir Andrew Scoble, and none of them dared to lay a sacrilegious finger on this definition. It is wonderful indeed what very little alteration the Penal Code has needed. More justification, I submit, is required than that the present House of Lords has endorsed a maxim that did not commend itself to Lord Macaulay or any of his successors until now. If we are to alter our law every time the House of Lords rules something or other, whether it suits us in India or not, our law will soon be in a pretty state.

"Yes, my Lord, I traverse the position utterly that we ought to, or as a matter of fact that we do always, carry out English principles into our law. We try and import its spirit of fairness no doubt, but the result of our attempt to follow its principle is not always happy. Look at the law as to debtor and creditor, and the mortgaging of ryots' lands. If this is the kind of justice which English principles lead us to, let us have no more of it. Why, in the Evidence Act you have what, I am told, is an absolute violation of English principles. Look at section 133: 'a conviction is not illegal merely because it proceeds upon the uncorroborated evidence of an accomplice.' What is more, England herself is now beginning to take a leaf out of our own book. In England, an accused used to be entreated by the Police and Courts to hold his tongue lest he should say anything likely to injure his chance of escape. In India for years we have taken the sensible course of allowing the Judge or Migistrate to examine an accused fairly, to ascertain if he can account for the daminging evidence against him or offer any valid explanation, and if he fails of course the Court draws its own conclusion. And now the English Legislature has followed India, and allows accused persons to give evidence in English Courts on oath. I almost believe that, if we are not in too great a harry to alter it, we shall some day find Parliament copying our definition of 'good faith' too. Ex Oriente lux, as it always has been.

"My Lord, as we are dealing with the subject of General Clauses, may I be permitted to make an appeal to this Council in general, and to the Legislative Department in particular, to make the language of the law generally less ambiguous? I am free to admit that the drafting of our laws is done in the

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most excellent good faith; that it is done in fact very honestly, and that the element of negligence is here certainly conspicuous by its absence. It is certain also that no law can provide for every conceivable case, and one of the uses of the Superior Courts of course is to clear up doubts and interpret on occasion. But the example of the Penal Code shows how transparently clear it is possible to make a law. When any ordinary man of business is informed that other Codes are not capable of similar interpretation and, as I have been gravely told lately, that a study of House of Lords judgments or digesting twenty pages of an English text-book is necessary to ascertain the meaning of a common phrase, it must be admitted that there is something wrong. These textbooks are not, remember, in the hands of a vast majority of those who have to administer the law in the mufassal, and to supply them on even a moderate scale would involve a very great cost. Still there is an irresistible tendency amongst lawyers, as in every learned profession, to make esoteric rules of its own, not understood by the vulgar. And once let them get outside the Codes within which the Legislature wishes to fence them, they go wandering about at their own sweet will in the tangled jungle of English text-books and English case law, till one is fairly driven to doubt of what use the Codes may be. They excuse themselves by alleging that the language of the Codes is ambiguous. I should like to quote an example.

"The Code of Civil Procedure says that if a usurer, say one in one of the famine tracts, who has a special desire to possess his indebted neighbour's vineyard, which is mortgaged to him, puts in an application for foreclosure, the District or Sub-Judge 'may' sell him up, his fields, his wife's ornaments, all but a pair of bullocks, his plough and the materials of his house. Or Shylock 'may' apply to put the debtor in prison, a threat that only occasionally fails to bring the most recalcitrant debtor to his kn is. You would think that in time of tamine especially, the Court would have some discretion in a case of the kind. The Court 'may 'sell up or imm: n' the debtor. You would think that the Legislative Council of the day meant, when it passed the section, that the Court 'may' do it, it it seems the just and proper thing to do. Not a bit of it—'may 'is here mand (tory and means 'must'. The Court may very likely find some ingenious way out of it. It will say to the usurer, 'Really, I think my old edition of Maxwell on this subject "may," that is, "must" be wrong. I will send home for the latest edition and adjourn the case for six months.' On the other hand, there is a section (326) of the Code of Civil Procedure authorizing a Collector to represent to the Court that a sile of property is objectionable, and the Court then 'may authorize the Collector to provide for the settlement of the decree. Does 'may' here mean must? Oh, no-It means, 'May if the Court likes'; and I have known a Court snub the Collector and say that it doesn't like. The Hon'ble Mr. Chalmers himself has admitted that if we want 'may' to man' miv,' we must insert after it always the words 'if he so pleases.' Well, instead of altering the definitions of the Penal Code, cannot the Legislative Department have the old Acts examined, and put interpretation clauses in them, to say what the ordinary words mean, instead of telling men to go to text-books, which the Government of India does not supply, and which are not law in India? If only half the labour spent in going over and over the Acts, to pick out and repeal redundant but perfectly harmless expressions, such as 'Be it enacted,' 'for the purposes of this Act,' 'section so and so is repealed,' were devoted to making the Codes more intelligible, I doubt if I should have had any occasion to make these remarks.

"My Lord, I know that my hon'ble friend on my left is burning to say, of course in Parliamentary language, 'What has the like of thee to do with the interpretation of Codes—ne sutor ultra crepidam.' But, my Lord, I believe that what I say represents the views (be they right or wrong) of hundreds of your ablest servants administering the laws far away in the mufassal. They are the real rulers of the country whose convenience has to be considered. The multiplicity and gravity of their duties strains them nigh to the breaking-point and this Council has no right to add unnecessarily to the burden by meekly accepting the position that the interpretation of common terms in the Indian law is to be looked for outside the Statute-books. I appeal therefore to the Hon'ble Mr. Chalmers with

the strongest possible confidence, not to bewilder the Civil Service of all ranks by needlessly altering the Penal Code which they so thoroughly understand. Speaking in their name I would respectfully press him to consider this as their prayer.—'Do not consider yourself bound to introduce every "dictum" or every "obiter dictum" of the English Courts of Lawinto India. Don't legislate over our heads. Cast out all expressions you can from the Indian law which necessitate references to English law-books. Strive to prevent the Upas-tree of English or Indian case-made him spreading. If the Courts deside that the law does not mean what plain man of intelligence, reading it, would understand, pray after it and make it more clear. So, if you cannot make a distinction between laws for the Presidency-towns where you have a highly complex mercantile system, based on English modes of doing business, and where there are solicitors and barristers who understand them, and for the mufassal—in a word, for places that differ as widely as the Sind Frontier Regulation does from the Negotiable Instruments Act. In addition, try and make a simple just law of debtor and creditor, to stop the rampant mischief going on up-country. Then, indeed, when you retire you will carry with you the admiration and respect of the Civil Service, and, far more than that, the eternal gratitude of the people of India.'

The Hon'ble SIR HENRY PRINSEP said:—"It was not my intention to trouble the Council with any observations of my own to-day, although I had some intim tio; that my hon'ble friend on my right (Mr. James) intended to address the Council on this subject; but as he has specially referred to me I only wish to make one observation for his own special information with reference to the use of the word 'may' in the particular instance which he has cited. He seems to object to the interpretation which the Courts have put on that particular word in the way of holding that it imposes an obligation on the Courts to act, and he seems to think that when the law says that a Court may sell certain property in execution of a decree, it imposes no obligation.

"In the instance mentioned the Courts have very properly held that although the word 'may' is here used by the Legislature, they are bound to act and have no discretion. They are under an obligation to discharge a public duty. The word 'may' is used rather than 'shall' not to indicate an absolute discretion in regard to such action, but as more appropriate than the imperative word 'shall' which would probably raise difficulties in the minds of some officers in applying such laws as the law of limitation which would restrict the action of a Court. But the Courts are bound to act unless so restrained and to execute decrees even by sale of the debtors' property. Personally I have some sympathy with the Hon'ble Mr James in the observations he has made in regard to the use of the words 'good faith,' but as I understood from the discussion in the Committee that it was not intended in any future codification of the Penal Code to alter the law in this respect, I did not think it necessary to make any objection."

The Hon'ble SIR GRIFFITH EVANS said:—"I do not desire to make any lengthy observations upon what has fallen from the Hon'ble Mr. James. It is not necessary to have any debate when a Report is presented but it is sometimes convenient that observations should be made, and I think it was very convenient that the Hon'ble Mr. James should make the remarks that he did now in order to draw attention in time instead of reserving them for the time when they really will have to be debated, that is the time when the consideration of the Report comes on. No vote is taken upon the presentation of the Report and no conclusion can be come to to-day.

"What I wish to say in this matter of the definition of 'good faith' in the General Clauses Acts is this. It is not really a matter of such great importance. It is merely a question really of what meaning those words shall be in Acts drafted in future when there is no special definition given for them. In all future Acts it will be open to the Council either to insert the words 'good faith' without anything added to them, or without any restriction to them, in which case they will bear the meaning which is set down in the present clause, that is to say, that it will mean an act done honestly, though it may be negligently,

but, if for the purpose of any Act, as, for instance, the Penal Code, it is thought desirable to insist upon something more than honesty in order to constitute 'good faith,' it will be open to the Council always to have a special definition in that Act, and when the Penal Code is amended, it will, of course, be necessary to consider whether it is at all desirable to make any alteration in the present definition. If the Penal Code is re-enacted with the special definition of 'good faith, ' which it now contains, that definition will override the definition in the General Clauses Acts, because the definitions in the General Clauses Acts are all governed by the clause which says that certain words are to mean so and so, unless the contrary is expressed, or unless the context compels a contrary interpretation. So that it is really a question of convenience as to whether we should put in any definition of good faith at all in the General Clauses Acts, and the matter will be open for discussion whether it is worth while to do so. The two courses that we can adopt when we come to the consideration of the Report are either to adopt the definition in the Bill or to leave 'good faith' without a definition in the General Clauses Acts and to put in special definitions in special Acts. Even now, if we were to pass an Act without any definition in the General Clauses Acts connected with transfers of property, and so on, using the words 'good faith,' the definition given in the Penal Code would not help the matter at all. We should have to refer to the context to the meaning of the words in ordinary English and to the Privy Council decisions and to the House of Lords' decisions, and might find the Privy Council decisions are not exactly the same as the House of Lords' decisions. It is purely a matter of convenience whether we should when it comes to the discussion of this Report, retain this provision morder to give a fixed meaning to 'good' faith' when used in future without qualification, or whether we should leave it without a general definition, bearing in mind that, if no special definition of good faith is inserted, and that, if we should use the words 'good faith' in an Act connected with the transfer of property on other matters, it would not be open to anybody to interpret that word by the aid of the Penal Code definition which is a special one. As I say, it is a matter of convenience and not a matter of cardinal importance, but the Hon'ble Member may rest assured that no one will dream of altering the definition in the Penal Code without consideration and without coming to the conclusion that that definition should be altered.

"As regards the exhortation which Mr. James has addressed to the Legal-Member of Council to clear up those various ambiguities with regard to 'may' and 'shall,' I will leave it to the Legal Member to answer those observations."

The Hon'ble Mr. Chalmers said—"I am much obliged to my friend Mr. James for his able and amusing remarks, first of all on this particular Bill, secondly, on Legislation generally, and thirdly on the legal profession at large. I do not propose to follow him the whole way through, but, although I listened with interest and attention to what he said, I must say that, as far as I am at present advised, I wholly disagree with him, and I am not convinced by his arguments. I wish particularly to deal with the definition of 'good feith' in the first instance. My friend Mr. James appealed to me not to introduce English law into India. I deny that this has anything to do with introducing English law into India. I plead guilty to introducing the English language into India for this purpose, and nothing more. It is not a question of law; it is a question of language. Those definitions that we give here are simply prima facie definitions of the meaning of words. They lay down the meaning words will have in future Acts if the contrary is not expressed, and if there is nothing repugnant in the context or subject matter. It is a pure question of language. We are only dealing with the prima facie meaning of a word. It is exactly to avoid those discussions in Court which my friend referred to that these definitions have been put in. We cannot, as Mr. James suggests, define every word in the English language that is used in an Act. You must limit your definitions somewhere, but there are certain common words which are continually occurring in Act after Act, and it is convenient to have a prima facie meaning for them, that is to say, the meaning they should bear unless they are specially interpreted. As to 'good faith,' I admit, of course, that we have in this definition departed from the

definition given by the Indian Penal Code. Now I think that may be justified on many grounds. In the first place the definition in one Act has absolutely no pearing on the use and meaning of a word in another Act. There is no clearer principle than that, if you put a definition into an Act, you put it in for the purpose of showing that you are using the word in that Act in a particular and peculiar sense. The fact that in future Acts 'good faith' will mean that a thing is done honestly whether a thing is done negligently or not, will in no wise affect the Penal Code or the construction of the Penal Code. Then comes the question of expediency. Why should we depart from the definition given by the Penal Code? I think there are various reasons for this. In the first place, as I say, our Acts are passed in the English language, and ultimately India is governed by English Statutes. It is inconvenient in the mass of Acts-I am not speaking where there is a special definition, but where we do not define—it is inconvenient. that we should have a common ordinary English word used in a sense different to that in which it is used in English Statutes and different to that by which it has been interpreted by English Courts and different to its use in ordinary language. Then, again, there is another cardinal rule that, in defining terms in common use, you should, as far as possible, keep to the ordinary and popular meaning of those terms. Now I think in the English language generally good faith is opposed to bad faith. I think we should he sitate to say that a man-I am speaking of a man in common life and not from the Penal Code point of view-but we should hesitate to say that a man who acted negligently acted in bad faith. Of course, there may be such negligence as to be evidence of bad faith. There may be a question of inference as to whether he acted in good faith or merely negligently. The two things in common language appear to be perfectly distinct. It is one thing to say a man acted in bad faith, and it is quite another and a different thing to say he acted negligently. Now as to the Penal Code my friend Mr. James is very much afraid that, if the Penal Code should be consolidated and re-enacted, its force will be weakened by reason of this definition existing in the General Clauses Acts. I think his fears are quite groundless. In the first place this Act is not retrospective. the second place, if eventually we consolidate the various enactments amending the Penal Code, we should pursue one of two courses. I am assuming, of course, that we did not wish to change the law. One course would be to re-enact the Code and the definition of the Code. There would be nothing unusual in that. We should keep the old Indian Penal Code definition; throughout the Statutebook each special Act has its special definitions. There would be nothing anomalous in keeping the old definition of 'good faith' in the Penal Code, if it were convenient. I am inclined to think that a good many prople would say that would be a convenient course to follow. But then there would be another course. We could omit the definition of 'good faith' given by the Penal Code, and then of course this definition would automatically apply, but we could not omit the words of the old definition in the different parts of the Indian Penal Code in which the expression 'good faith' is employed. You must read this old definition of 'good faith' into every section of the code where the term 'good faith' applies. Let me take section 79, which provides that 'nothing is an offence which is done by any person who is justified by law or who by reason of a mistake of law in good faith believes himself to be justified by law in doing it.' Now I quite agree that, if we simply reproduce those words and repeal the definition, we shall be altering the law, but not consolidating it. We could not do that. What we should do would be this: We should have to insert in addition to the term 'good faith' the words which are omitted from the old definition. We should have to insert on the face of the Code that 'nothing is an offence that is done by any person who is justified by law or who by reason of a mistake of fact and not by reason of a mistake of law in good faith and without negligence believes himself to be justified by law in doing it.' Now it seems to me that if we did that it would have exactly the opposite effect to what the Hon'ble Mr. James fears. I think a Court which would hesitate to convict a man of bad faith, would not shrink from saying: 'Well undoubtedly you were negligent, and that brings you within the law, and I convict you on the ground of negligence.' My impression is that, if the existing definition were

written out in full in the Code, that the law would rather be strengthened than weakened.

"Let me take another class of cases. The term good faith is used continually throughout the Statute-book. Let me remind you of a case where we used it the other day. In passing what is commonly known as the Plague Act, we put in a section protecting officers who acted in good faith. We protected them in respect of anything done or in good faith intended to be done under that Act. What is the interpretation to be put on good faith there? Is it to have that special interpretation which my friend Mr. James desires for it, or is it to have the interpretation which I think a right and fair one? If the case came up now it would have to be argued out in Court and, if a reference were made to the Penal Code, it would have no application to it. On the other hand, reference would no doubt be made to the English decisions and to the meaning of the words as used in English Statutes. I think the fair meaning is the meaning which we propose to give in this Bill. You know what pressure there is thrown upon officers now; how they are harried and pressed and overworken and overburdened in dealing with plague in Bombay. What we have done, if the English law and the English language is to be followed, is to protect the officer who may unintentionally, perhaps, go beyond his powers or outside his powers. We protect him if he acts in good faith. I admit that under that Plague Act the interpretation of 'good faith' is doubtful, but I should like for the future to put that interpretation beyond all doubt. I should like to protect the overstrained officer who really has done a thing hour fide and in like to protect the overstrained officer who really has done a thing bond fide and in good faith, even though the Court might say he has acted somewhat negligently, It is not only in the Penal Code that 'good faith' occurs; it occurs also in the English law, and it occurs in mercantile transactions. The rule laid down by clause (20) has been laid down in England unequivocally since 1836, and it is very inconvenient as I say in mercantile transactions where the transactions are between two countries that a different law should apply as between one country and another. There is nothing to prevent us in future legislation from imposing liability on a man who has acted in good faith, but negligently. But when we wish to impose such a liability I think it is better to do so expressly There are numerous cases where a man ought to be held liable for negligence. but then it is better to say so in term. To pass away from that definition. I do not know whether I have satisfied my friend Mr. James or not, but at any rate I think I have satisfied him that there is a good deal to be said on both sides.

"Then with regard to the use of the terms 'may' and 'shall.' That is a matter which cannot very well be dealt with in an enactment. The only possible enactment would be an enactment to say that the English language should have the same meaning in England as in India and in India as in England. What the Courts in England (and I take it the Courts in India have held the same) is this, that prima facie where the word 'may' is used it gives an option, but where a public officer is empowered to do a particular thing for the benefit of the public, he is in the position of a trustee, and there may be a duty outside the Act itself and he is bound to carry it out. Where there exists a duty outside the Act itself, then although a power is given he is bound to exercise it. That was the principle laid down in the House of Lords in the Bishop of Oxford's case. I argued that case myself and I argued strongly to the contrary and was beaten, but the law in England at any rate puts the rule upon an intelligible basis. I do not see how any legislation can affect that. You may have a duty outside the Statute itself, and that duty must be obeyed. The construction of 'may' as 'must' has only a real application in the case of public officers exercising a public trust. Then my friend Mr. James appeals to me generally to give up all ordinary legislation and introduce a law of debtor and creditor which will bring in the millennium. I am afraid I am sceptical as to my power to do that. I have spent much of my life as a Judge at home in dealing with cases of debtor and creditor there, but certainly no legislation can give common sense, and no legislation can prevent the needy from borrowing money to meet his present necessities at a high price which he shall have to pay for dearly in the future. I agree that we ought seriously and carefully to consider any proposition that is put before us, but as long as human nature

is human nature, I do not think we can bring about any very startling change, or make poor men provident by paper Acts and Statutes. Legislation may make rich men poor, but I doubt if it can ever make the poor rich."

## INDIAN EMIGRATION ACT, 1883, AMENDMENT BILL.

The Hon'ble SIR JOHN WOODBURN moved that the Bill to amend the Indian Emigration Act, 1883, be taken into consideration. He said:—"The amendment is a very simple one. It alters only one section of the Indian Emigration Act, and as I explained to the Council last Thursday, its object is only to extend to Sarawak certain privileges in the matter of emigration which are enjoyed by the adjoining Straits Settlements."

The Hon'bie Mr. Rees said:—"The natives of India, who leave their country for the Straits Settlements and the adjoining territories, belong almost exclusively to the southern districts of the Madras Presidency, and this Bill provides for the extension of the comparatively free system, which is fortunately permitted in regard to the Straits Settlements and its protected Native States, to other neighbouring countries, in the administration of which the Government of India has confidence, which obtain their supply of labour from India through the agency of the Straits Immigration Department. For instance, Raja Brooke's Kingdom, which I abstain from calling by its name on account of the wide difference of opinion which prevails as to its proper pronunciation in the Malay archipelago and in other parts of the world.

"I have been familiar for many years in India with the classes, which the Bill will affect, and have also had some opportunity in the Straits Settlements of studying their position in that country and of enquiring into their circumstances in localities for labour in which they are recruited through the agency of the Straits Government. I may therefore be permitted to express the belief that the proposed extension will be to the advantage of the localities in question in the farther east to which these emigrants will proceed. It will also be to their own advantage. They will leave the Coromandel coast for that of Borneo, which much resembles the rich coast of

Malabar, and they will return enriched by their savings.

"In spite of the very large increase in recent years of emigration to Burma, and in a less degree to the really more foreign country of Assam, and notwithstanding the steady flow of emigration to Ceylon, the population of Madras is still the most homekeeping in India. It is very slow to move in large numbers to a new field. Any measure, such as this which facilitates movement to a country in which the demand for Indian labour is in excess of the supply must be advantageous. In the Straits and adjoining territories the Tamil cooly is highly valued and well cared for, just as he is on the plantations of south India. On the Madras tea and coffee estates he has grown accustomed to good pay and to good treatment, and as he is not likely to go farther and fare worse, there is no occasion for over solicitude in his behalf on the part of the Government. While the conditions of emigration from Lulia to the Straits were under consideration, a Governor of the latter province said it would be as casy to keep flies from honey as to keep the Tamil cooly from the Straits. Subsequent experience has proved the correctness of this view, and free passengers leave for the Straits annually in thousands. The present Bill will facilitate the flight of the flies to the honey, and provide a new, large and fertile field for its collection."

The motion was put and agreed to.

The Hon'ble SIR JOHN WOODBURN moved that the Bill be passed. The motion was put and agreed to.

## INDIAN STAMP ACT, 1879, AMENDMENT BILL.

The Hon'ble SIR JAMES WESTLAND moved for leave to introduce a Bill to amend the Indian Stamp Act, 1879. He said:—" The object of the Bill is to carry out two amendments in the Stamp Act. These two amend-

ments relate to different subjects and are in no wise connected with each other. The first of them relates to documents which evidence the indebtedness of municipalities and other local authorities. . When these local authorities issue public loans they issue to their creditors debentures and bonds in certain forms. Afterwards for the convenience of these creditors and for the purposes of transactions on the money-market in sale of those debentures, they carry out the steps which are known as renewal, consolidation and subdivision of those debentures; that is to say, they issue a new debenture in lieu of an old one; they sometimes issue a new debenture in lieu of more than one old one and they sometimes issue more than one debenture in lieu of an old one. According to the strict reading of the General Stamp Act, every debenture so issued, even if it is only a renewal in substitution for an old one, requires a stamp-duty to be paid upon it. As a matter of fact, in order to the convenience of business, we introduced a practice which is not in strict conformity with the Stamp Act, but it enables the business to be carried out, and the Government at the same time to levy the proper duty; that is to say, we tell the local authority that, if you pay up a half per cent, which is the rate of duty required upon the total amount of your loan, we will issue a notification under a certain section of the Act, which will exempt from all stamp-duty in future, not only the original debentures which are issued, but all debentures which in future may be issued in substitution for the original These notifications are very numerous, and in fact when we issued a consolidated notification two or three years ago, the mere enumeration of the bonds covered by these numerous exemptions occupied a few pages of the Gazette. But the fact remains that at present no debenture-holder of a municipality or District Board can absolutely know whether the document he holds is of legal validity, unless he turns up these notifications to ascertain whether or not his particular bond is enumerated among the exemptions. The object of the Bill which I ask leave to introduce, is to apply to this practice of the Government of India the force and validity of law. The provision is that when a municipality or local authority raises a loan it shall pay to us the duty upon that loan, and that the debentures which it issues shall be exempt from all further duty. Moreover, we apply this law not only to future debentures but to past ones, and we word the Bill in such fashion that debentures are valid whether they actually bear stamp-duty or not, I hough the municipality, if it happens to have issued any debentures without stemp-duty, remains hable for the stampduty. After long enquiries we have found that, taking the whole of India together, nearly every existing debenture has been exempted, and there is, I think, only one small outlying municipality in Madras which has omitted to observe the provisions of the law, and which, I dare say, we shall have to call upon to pay up the R10 or R20 which it owes to us in respect of this omission.

"The second amendment which this Act introduces relates to a class of documents which have, ever since the last general Stamp Act was passed, entirely escaped the proper duty payable upon them. Atticle 60 of the General Stamp Act provides that a five-rupee stamp shall be the maximum chargeable in respect of the transfer of any interest secured by a bond, lease, mortgage-deed or policy of insurance. In the Stamp Act, which was in force before this Stamp Act of 18:9 was passed, the word 'lease' did not occur, and nobody can find out how that word 'lease' came to be inserted in this new Stamp Act. The Bill of that time was in charge of Mr. Cockerell, and a few months after the Act had passed, his attention was drawn to the operation of this article when he happened to be inspecting the office of the Collector of Madras. He found that a transfer or conveyance of an estate of very large value which was held under a lease (as many of the tea and coffee estates are held under a lease from Government), was dealt with as a transfer of an interest secured by a lease. A pure conveyance of this sort ought obviously to bear a conveyance expressed his surprise that this article of the Stamp Act had been interpreted in this way, and stated what of course he knew to be the case, having been in charge of the Bill, that it was intended for an entirely different purpose, and that this particular document on which only a five-rupee stamp had been paid was, in his opinion, really a conveyance on which a much higher stamp should have been paid. The question was, a short time after that,

referred to the High Court of Madras and afterwards also the opinion of the High Court of Calcutta was taken on a similar question. They held, as they were bound to hold, in interpreting a law of taxation in the strictest sense, that a document of this sort was under the law stampable only with a stamp of five rupees. This was brought to the notice of the Government at the time, and it was decided that the point should be taken up when a general amendment of the Stamp Act came under consideration. I may mention also that at two subsequent periods two very eminent firms of solicitors have equally drawn our attention to this provision of the law, and pointed out that the result of it was that a pure conveyance of a valuable property, instead of being stamped, as under the Stamp Acts of other countries it would have been stamped, with a conveyance duty, was let off with the very small duty of five rupees only. I believe that we have under this provision of the law lost revenue which may be estimated by tens of lakhs of rupees. I would not ask the Council to pass an Act of the present kind for the simple purpose of enabling us to levy any new duty with the object of enhancing the stamp-revenue. The object we have in view is to remedy what is a distinct error in the law of 1879 and to remove from it a provision which makes the duty leviable on an important class of transactions, quite different in principle from that which is levied in England and other countries where stamp-duties are levied. The remedy we propose is simply the restitution of this particular Article 60 to the form it had before the Act of 1879 came into force, namely, by cancelling in it the word 'lease'; and we define in another part of the article that the transfer of a lease which is made by way of assignment and not by way of under lease, that is to say, that the transfer of a property which is held in leasehold tenure, is to be stamped in the same way as a conveyance is stamped."

\* The motion was put and agreed to.

The Hon'ble SIR JAMES WESTLAND introduced the Bill.

The Hon'ble SIR JAMES WESTLAND moved that the Bill and Statement of Objects and Reasons be published in the Gazette of India in English, and in the local official Gazettes in English and in such other languages as the Local Governments think fit.

The motion was put and agreed to.

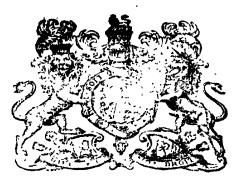
The Council adjourned to Thursday, the 11th March, 1897.

I. M. MACPHERSON,

CALCUTTA;
The 5th March, 1897.

Secretary to the Government of India, Legislative Department.







## of **Endia**. The Gazet

PUBLISHED BY AUTHORITY.

No. 10.}

CALCUTTA, SATURDAY, MARCH 6, 1807.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

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SUPPLEMENT NO. 10.

## PART L

Government of India Notifications, Appointments, Promotions, etc.

## HOME DEPARTMENT.

## NOTIFICATIONS.

ESTABLISHMENTS.

Calcutta, the 2nd March, 1807.

No. 186.—The Honourable Sir Dennis Fitzpatrick, K.C.S.I. has obtained permission from His Excellency the Governor General of India to resign, from the afternoon of the 5th instant, the office of Lieutenant-Governor of the Punjab and its Dependencies. His Excellency is pleased to direct, as a mark of respect due to the character and services of Sir Dennis Fitzpatrick, that all the becomes and distinctions to orbital the instant of the character and services of the lieutenant-Governor of the all the becomes and distinctions to orbital the instant and distinctions to orbital the services of the character and services of the lieutenant-Governor of the services of the character and services of the character and services of the services of all the honours and distinctions to which he is now entitled as Lieutenani-Governor of the Punjah shall be anothered. Punjab shall be continued to him from the 5th instant until the date of his embarkation for Europe,

### The 5th March, 1897.

No. 203.—The services of Colonel H. H. Hughes Hallett Inspector General of Police and Jails, Central Provinces, are replaced at the disposal of the Military Department, with effect from the 1st April 1897.

#### SANITARY.

## The 4th March, 1897.

No 809.—The following rules for quarantine against plague, which have been made by the Government of Bengal in exercise of the power conferred by section 1, Act I of 1870, with the sanction of the Governor General in Council, are published for general information. The rules have effect, as a temporary measure, from 3rd March 1897 in the Port of Calcutta:—

- 1.—The Commander of every vessel, including buggalows or other native craft arriving from Goa, shall on arrival at the Sandheads hoist a yellow flag, and indicate by signal the port from which she has come, and shall keep such flag and signal flying until permitted to take it down as hereinafter provided. The Pilot on going along-side a vessel from Goa shall direct the flag prescribed above to be hoisted if it has not already been done.
- II.—The Commander shall not without first having obtained permission as hereinafter

  \*N.B.—Pilotage is compulsory for all vessels over 100 tons in the port of Calcutta.

  the Pilot Brig, and in that case communication shall be limited to receiving on board the Pilot, his Leadsman, servant and baggage.
- III.—If there is any case of sickness on board, and the Pilot has reason to believe that it is plague, he shall telegraph to the Port Officer from Saugor, and not proceed beyond Diamond Harbour without the permission of the Port Officer.
- IV.—If the Pilot has no reason to believe that there is any one suffering from plague on board, he shall bring the vessel up the river to Mateeabrooj, and shall anchor it there till the Health Officer has visited it.
- V.—The Health Officer, as soon as he has received information of the arrival of the vessel at Matecabrooj, shall visit it, and ascertain by enquiry from the Commander or the Medical Officer on board, or other sources of information, whether any person on board is suffering or has suffered from plague.
- VI.—If the Health Officer is satisfied that no one is suffering from plague, or has suffered from plague, since the vessel left Goa, and if the vessel has been allowed pratique at any immediate port including Columbo, he shall allow the passengers to land, but shall detain the vessel at Materabrooj till such measures have been taken for the disinfection of the mails and cargo and hold as he may consider necessary.
- VII.—When he is satisfied that the necessary measures have been taken for the disinfection of the mails, cargo and hold, he shall allow the mails and cargo to be landed, and shall, by writing under his hand, to be delivered to the Commander, permit such vessel to haul down the yellow flag, and to proceed upwards in the Port, and to hold free communication with the shore and with vessels and boats in Port.
- VIII.—If the vessel has not been allowed pratique at Columbo or other intermediate ports or if through her not carrying a qualified Medical Officer, or for other reasons, the Health Officer is not satisfied that no one on board has suffered during the voyage from plague, he shall direct the Commander to take the vessel to the quarantine anchorage at Mateeabrooj or elsewhere duly appointed by the Port Officer, there to remain for a period of eight days from the date of arrival in harbour. The Health Officer shall also direct the Commander to prohibit, during the period for which the vessel remains at the quarantine anchorage as aforesaid, all communication, except such as is hereinafter provided for, between such vessel and the shore or other vessels or boats in the harbour.
  - IX.—If the Health Officer, as the result of the enquiry made under paragraph V above shall have reason to believe, at the time when the vessel arrives in the harbour, that any person on board is suffering from plague, or if during the time the ship is in quarantine at Mateeabrooj under Rule VIII, any case of the disease breaks out, he shall direct the Commander to take the vessel to the quarantine anchorage at Diamond Harbour or elsewhere duly appointed by the Port Officer, there to remain for a period of fitteen days from the day of arrival in the harbour; an! shall further direct that during such fifteen days, intercourse between the vessel detained under this Rule, or Rule III, and the shore or other vessels or boats in the harbour, shall be prohibited as provided in Rule II.
  - X.—If during the period a vessel is at the quarantine anchorage aforesaid, any case or cases of plague should occur on board, the said vessel shall remain in quarantine for a period of fifteen days from the date of the last case occurring, and be subject to all the prohibitions provided for in Rule IX.
  - X1.—When any vessel has been placed in quarantine as aforesaid, the Health Officer may direct the removal of so many of the passengers and crew as may not be suffering

from illness, and whose services may not be required on board the vessel, to such particular spots as may from time to time be selected by the Port Officer as places of quarantine, there to remain for a period of eight days if under Rule VIII, or if the vessel has been placed in quarantine for fifteen days, for a period of fifteen days. If a case of plague occurs among such passengers and crew during any such period, they shall remain in a place of quarantine for a period of fifteen days from the date of the occurrence of the last case of such illness.

XII.—It will be the duty of the Port O ficer to facilitate the conveyance to all vessels in quarantine of such supplies of provisions, stores and other articles as may be required by those on board. Such supplies will be placed on the boats of the vessels in quarantine, to be subsequently removed by members of their crews.

#### The 5th March, 1897.

No. 820.—In Home Department Notification No. 583 dated the 19th February 1897, there was published for general information a telegram dated the 12th February 1897, from Her Britannic Majesty's Envoy Extraordinary and Minister Plenipotentiary at the Court of Teheran, Persia, to the Secretary to the Government of India in the Foreign Department in which it was stated that the importation of all dangerous cargo even on healthy ships into the Ports of the Persian Gulf is strictly prohibited. It has since been ascertained that the following Articles are classed as dangerous within the meaning of this prohibition:—Rezais, Mattresses, Blankets, Skins, Rugs, Cotton waste and second hand clothing.

No. 821.—The following quarantine Regulations in force at Muscat and Gwadur are published for general information.—

- All vessels arriving from an Indian Port, will be held in quarantine and will be visited by a medical officer, who will, if there is a ship's doctor, take his report on the ship's bealth.
- If there has been no case of plague or suspicious case during the voyage, the vessel will have pratique, and cargo may then be landed in the ordinary manner, with the exception that under no circumstances may rags or cotton waste be landed.
- In the event of any other goods being considered susceptible of carrying the infection, orders will be issued prohibiting their import.
- (The Customs House Officers will be held responsible that an immediate report of any rags or waste being fraudulently or inadvertently landed is reported to the Local Government who will order the destruction of such goods.)
- Should any case of plague or suspicious case have occurred during the voyage, no communication whatsoever will be allowed with the shore except for the purpose of landing mails. In the event of pratique being given and there being any passengers for Muscat, they will be landed, under supervision, at Haramil where they will be detained for a period of nine days since the departure from the last infected port.
- Should any case occur whilst in the lazaretto, the case will be segregated and the passengers will be required to undergo a further detention of nine days since the case occurred.
- No person other than passengers who go to the lazaretto, will be permitted to land.
- The effects of passengers landing at the lazaretto to be disinfected on landing, and if any case occurs, all effects to be again disinfected.
- Each passenger on landing to pay a Quarantine fee of R5.

Note.—In addition to the restriction stated in the above rules His Highness the Sultan of Muscat has prohibited the discharge of cargo by cooles from the shore, and has issued orders that all cargo must be worked by the ship's crew and loaded into lighters alongside.

- No. 823.—In modification of the rules for quarantine against plague which were published in Home Department notifications marginally noted, the Government of Bombay have, with the previous sanction of the Governor General in Council, altered the first paragraph of rule III of the rules published therein as follows:—
  - "III.—On such arrivals being signalled, the Health Officer of the Port or Port Surgeon or other officer appointed for the purpose shall, as soon as possible, go alongside the vessel and ascertain by enquiry from the Commander whether any person is suffering, or has during the voyage suffered, from plague; and if the ship carries a duly qualified medical officer, and if the Port Surgeon or Health Officer of the Port or other officer appointed for the purpose is satisfied after a medical inspection that no person on board is suffering, or during the voyage has suffered, from plague, quarantine shall be dispensed with and pratique granted."

No. 827.—The following documents regarding quarantine and trade restrictions imposed in foreign countries in consequence of the existence of Bubonic Plague in India are published for general information:—

## DECREE OF THE FRENCH REPUBLIC.

Paris, January 19th, 1897.

The President of the French Republic, on the report of the Ministers of the Interior and Finance, having read the 1st Article of the Law of the 3rd March 1822, on the subject of the sanitary police, the decree of the 15th January 1897, and the report of the Council of Direction of the Sanitary Department, decrees as follows:—

Article 1. The importation of the undermentioned articles from Bombay or any other place in India infected with plague into France

or Algiers is prohibited until further orders:—

Cotton and other rags, body linen, personal effects, used clothing and bedding (when not carried as baggage), raw hides and undressed leather, animal matter and refuse, claws and hoofs.

Article 2. The transit trade through France and Algiers in the articles mentioned in Article 1 is also prohibited when such trade involves unloading or handling the articles.

Article 3. The decree of the 15th January 1897 is hereby repealed.

Article 4 The Minister of the Interior and the Minister of Finance, respectively, are charged with the execution of this decree, which will be inserted in the Bulletin des Lois and published in the Journal Officiel.

### **PROCUAMATION**

By His Excellency the Honourable Sir Walter Francis Hely-Hutchinson, Knight Commander of the Most Distinguished Order of Saint Michael and Saint George, Governor and Commander-in-Chief in and over the Colony of Natal, Vice-Admiral of the same, and Suprem: Chief over the Native Population.

Whereas by Section 1 of Law No. 4, 1882, intituled "Law to amend the Law No. 3, of 1858, relating to Quarantine and to give power to the Governor to declare an infected Port or Ports," it is enacted that as often as the Governor, with the advice of the Executive Council, shall by Problamation notify that any place or places, whether on this Continent or beyond the seas, is or are infected with any contagious or infectious disease dangerous to the public health, and that it is probable that such disease may be brought from such place or places to the Colony of Natal, then and immediately from and after such notification, all ships and vessels whatever arriving from or having touched at any such place or places shall be and be considered to be liable to quarantine within the meaning of the Law No. 3, 1858, and of any order made or thereafter made by the Governor with the advice of the Executive Council, and notified by Proclamation concerning quarantine and the prevention of infection:

AND WHEREAS I have been informed that the disease known as the "Bubonic Plague" is now prevalent in the City of Bombay, in India:

Now Therefore, by virtue of the power and authority in me vested, and with the advice of my Executive Council, I do proclaim and notify that the City of Bombay, in India, is a place infected with a contagious or infectious disease dangerous to the public health, and that it is probable that such disease may be brought thence to the Colony of Natal.

## GOD SAVE THE QUEEN!

Given under my hand and the Public Scal of the Colony, at Government House, Pietermaritzburg, Natal, this Eighteenth day of December, One Thousand Eight Hundred and Ninety-six.

HARRY ESCOMBE,

Attorney-General.

Telegram dated the 2nd March 1897.

From—The Secretary of State for India. To—The Viceroy of India.

Portugal. My telegram\* of 20th February last. Quarantine regulations extend to vessels calling at Arabian ports.

Telegram dated the 1st March 1897.

From-Her Majesty's Secretary of State for India.

To-The Vicercy, Calcutta.

Spain. My telegram\* of 22nd February last. Prohibition to importanticles named only applies for Bombay. Arrivals from other Indian ports three days' observation.

\* This telegram was published in Home Department Notification No. 753, dated the 23r1 February 1897.

#### JUDICIAL.

#### The 1st March, 1847.

No. 193.—In exercise of the power conferred by section 138 of the Negotiable Instruments Act (XXVI of 1881), as amended by Act II of 1885, the Governor General in Council is pleased to appoint the tollowing persons to be Notaries Public under the said Act, and to exercise their functions as such within the Cawnpore District.—

Babu Frailokya Nath Banerji, Pleader. Lala Lachmi Narayan, B.A., LL.B., Vakil.

#### The 4th March, 1897.

No 205.—The services of Captain C. W. Field, Cantonment Magistrate in the Punjab, at present Officiating Assistant Judge Advocate General, are replaced at the disposal of the Government of the Punjab, with effect from the 1st April, 1897.

No. 207.—Major H. D. M. Minchin, Indian Staff Corps, Cantonment Magistrate of Bolgaum, is granted six months furlough under Article 340 (b) of the Civil Service Regulations, with effect from the 15th March, 1837, or the subsequent date on which he avails himself of it.

No. 210.—Captain E. H. Bernard Indian Staff Corps, Cantonment Magistrate of Mandalay, is granted leave on private affairs out of India for one year, with effect from the 10th March, 1897, or the subsequent date on which he avails himself of it.

#### ECCLESIASTICAL.

#### The 4th March, 1877.

No. 80.—ERRATUM.—In Home Department Notification No. 366, dated the 9th December, 1896, permitting the Reverend A. G. A. Robarts to retire from the service, for "12th February, 1897," read "13th February 1897."

#### The 5th March, 1897.

No. 84.—The Reverend Cyril Price has been appointed to be a Chaplain on probation on the Bengal (Calcutta) Ecclesiastical Establishment to fill an existing vacancy.

No. 86.—The Reverend W. A. G. Luckman, a Junior Chaplain on the Bengal (Calcutta) Ecclesiastical Establishment, to be a Senior Chaplain, with effect from the 12th March, 1897.

No. 88.—The Reverend H. B. Hyde, a Junior Chaplain on the Bengal (Calcutta) Ecclesiastical Establishment, to be a Senior Chaplain, with effect from the 4th March 1897.

No. 90.—The Reverend George Charles Peake has been appointed to be a Chaplain on probation on the Bengal (Lahore) Ecclesiastical Establishment to fill an existing vacancy.

J. P. HEWETT,

Secretary to the Government of India.

## DEPARTMENT OF REVENUE AND AGRICULTURE.

#### NOTIFICATIONS.

#### CIVIL VETERINARY ADMINISTRATION.

Calcutta, the and March, 1897.

No. 275-30-2 .- Veterinary Captain F. Joslen, Superintendent, Civil Veterinary Department, South Punjab, held charge of the duties of Superintendent, Civil Veterinary Department, North-Western Provinces and Oudh, in addition to his own, for two months and seven days, with effect from the 23rd July, 1806, during the absence on privilege leave of Veterinary Licutenant J. Loughlin.

#### GEOLOGY AND MINERALS.

The 5th March, 1897.

No. 556-32-2.-Mr. H. H. Hayden, Assistant Superintendent, Geological Survey of India, is appointed to officiate in the grade of Deputy Superintendent, with effect from the 21st February, 1897, vi e Mr. P. N. Bose, on turleugh.

#### DENZIL IBBETSON,

Secretary to the Government of India

### FOREIGN DEPARTMENT.

#### NOTIFICATIONS.

Fort William, the 1st March, 1897.

No. 809-I. A.-Whereas the Epidemic Diseases Act (ill of 1897) has been applied to, amongst other places, the territories for the time being administered by the Agent to the Governor-General in Baluchistan as such Agent, by the notification of the Government of India in the Foreign Department, No. 443-L. A., dated the 4th February, 1897:

In exercise of the powers conferred by section 2 sub-section (3), of the said Act as so applied, the Governor-General in Council is pleased to direct that all the powers conferred by section 2, sub-section (1), thereof may be exercised by the Local Government.

## The 3rd March, 1897.

No. 340-G.—The services of Mr. R. C. E. Underwood are replaced at the disposal of the Home Department, with effect from the date on which he relinquishes charge of his duties as officiating District Superintendent of Police, Ajmere.

No. 342-G.-Mr. H. L. Kemball, an Assistant District Superintendent of Police in the Punjab, is appointed to be District Superin-

tendent of Police, Ajmere, with effect from the date of assuming charge.

No. 344-G.-Mr. D. E. McCracken is appointed to officiate, in addition to his other duties, as a Resident of the 2nd class, and as General Superintendent of Operations for the Suppression of Thagi and Dakaiti, with effect from the 23rd February, 1897, and until further orders.

#### The 4th March, 1897.

No. 354 G.—With the sanction of Her Majesty's Government, the Governor-General in Council is pleased to recognise the ap-pointment of Mr. George Adolphus Frederic Berends as Vice-Consul for Brazil at Bombay.

No. 357-G-With the sanction of Her Majesty's Government, the Governor-General in Council is pleased to recognise the appointment of Monsieur L. Grommers as Vice-Consul for the Netherlands at Calcutta.

No. 365-G.—Colonel V. E. Law, Madras General List (Cavalry), Resident of the 2nd class and Resident of Jaipur, is granted special leave from the 1st to the 19th April, 1897, both days inclusive, under Acticle 348 of the Civil Service Regulations.

No. 369-G.—The services of Colonel V. E. Law, Madras General List (Cavalry), Resident of the 2nd class and Resident at Jaipur, are replaced at the disposal of the Military Department, with effect from the 20th April, 1897.

No. 861-1. B.—The undermentioned officer is granted leave to proceed out of India, on private affairs, under the leave rules for the Staff Corps; the specified period to count from the date of being struck off duty :-

Captain C. P. W. Pirie, Indian Staft Corps, Inspecting Officer, Northern Punjab and Kashmir States Imperial Service Cavalry, for one year .- Pension service, 19th year, commenced 11th May, 1896.

## The 5th March, 1897.

No. 376-G.—Captain E. LeMesurier, Indian Staff Corps, Political Assistant of the 3rd (officiating 2nd) class and Political Agent at Kalat and Political Agent in charge of the Bolan Pass, is granted furlough for 6 months, under Article 340(a) of the Civil Service Regulations, with effect from the 4th March, 1897, or the subsequent date on which he may avail himself of the furlough.

No. 881-I. B.—Whereas the Governor-General in Council has fell jurisdiction within

(a) The eastern parts of the fendatory State of Gangpur and the States of Seraikilla and Khursawan.

(b) The State of

Moharbhanj.

the lands which are or hereafter may be occupied Bengal-Nagpur bу the Railway (including land occupied as stations, for out-buildings, and

other purposes connected with the railway), and which lie within the territories named in the margin;

In exercise of this jurisdiction and of the powers conferred by sections 4 and 5 of the Foreign Jurisdiction and Extradition Act (XXI of 1879) and of all other powers enabling him in this behalf, the Governor-General in Council is pleased to provide as follows for the administration of justice within the aforesaid lands:—

- I. (t) All laws for the time being in force in the Kolhan in the Singhbhoom district of the Bengal Presidency shall be in force in such of the said lands as lie within the eastern parts of the feudatory State of Gangpur and the States of Seraikilla and Khursawan.
  - (2) All Courts having for the time being jurisdiction within the Kolhan in the Singhbhoom district of the Bengal Presidency shall exercise the same jurisdiction within the said lands.
  - (3) The administration of police within the said lands shall be vested in the District Superintendent of Police, or the officer for the time being in charge of the district police of Singhbhoom, who shall exercise within the said lands the same police powers as he may for the time being exercise within the Kolhan in the Singhbhoom district, in subordination to the authorities to whom he may be for the time being subordinate when exercising those powers within the Kolhan aforesaid.
- II. (1) All laws for the time being in force in the Balasore district of the Bengal Presidency shall be in force in such of the said lands as he within the State of Moharbhanj.
  - (2) All Courts having for the time being jurisdiction within the Balasore district of the Bengal Presidency shall exercise the same jurisdiction within the said lands.
  - (3) The administration of the police within the said lands shall be vested in the District Superintendent of Police or the officer for the time being in charge of the district police of Balasore, who shall exercise within the said lands the same potice powers as he may exercise in the district of Balasore, in subordination to the authorities to whom he may be for the time being subordinate when exercising those powers within the district of Balasore.
  - III. The notification by the Government of India, in the Foreign Department, No. 1033-I., dated the 28th March, 1890, is hereby cancelled.

W. J. CUNINGHAM,
Secretary to the Government of India.

## FINANCE AND COMMERCE DEPARTMENT.

#### NOTIFICATIONS.

## SEPARATE REVENUE. STAMPS.

JUDICIAL STAMPS.

Fort William, the 3rd March, 1897.

No. 1013-8. R.—In exercise of the powers conferred by section 35 of the Court-fees Act (VII of 1870), the Governor General in Council is pleased to remit the fees chargeable under the said Act on applications made by raiyats in the district of Rajshahi in the territories administered by the Lieutenant-Governor of Bengal for licenses to cultivate the hemp plant.

## SEPARATE REVENUE.

STAMPS.

NON-JUDICIAL STANPS.

The 5th March, 1897.

No. 1042-8. R.—In exercise of the powers conferred by section 8, clause (a), of the Indian Stamp Act (I of 1879), the Governor General in Council is pleased to remit the duties chargeable on the following instruments, namely:—

- (1) Agreement or memorandum of agreement made by middlemen (lambardars or khattadars) for the cultivation of the poppy for Government;
- (2) Mortgage-deed when executed by the sureties of middlemen (lambardars or khattadars) taking alvances for the cultivation of the poppy for Government; and
- (3) Agreement or memorandum of agreement made by raiyats for, or in respect of the cultivation of the hemp plant in the district of Rajshahi in the territories administered by the Lieutenant Governor of Bengal.

#### LEAVE AND APPOINTMENTS.

\_\_\_\_\_

The 27th February, 1897.

No. 985-G 1.—Mr. H. S. Groves, Comptroller, Central Provinces, is granted furlough for one year, with effect from the 1st April, 1897.

Mr. H. J. Brereton, Deputy Accountant General, North-Western Provinces and Oudh, is appointed to be Comptroller, Central Provinces.

Mr. R. T. Howe, Assistant Accountant General, Punjab, is posted as Deputy Accountant General, North-Western Provinces and Oudh.

Mr. L. Marshall, Assistant Accountant General, North-Western Provinces and Oudh, is posted as Assistant Accountant General, Punjab.

## ACCOUNTS AND FINANCE. PUBLIC DEBT.

## The 3rd March, 1897.

No. 1015-1 .- In pursuance of Rule 22 of the Rules made by the Government of India under Section 14 of the Indian Securities Act, XIII of 1886, and published in the Gazette of India of the 7th January 1888, page 6, the following list is hereby advertised of Securities lost or destroyed, in respect of which an order has been made for payment of interest pending the issue of a duplicate Security, or for the issue of such duplicate Security. All persons, other than the respective claimants named below, who have any claim upon these Securities, should communicate immediately with the Comptroller General, the Treasury, Calcutta.

The list is divided into two parts,-Part A being the list of Securities now advertised for the first time, and

Part B the list of Securities previously advertised.

NB.—Under Section 13 of the said Act, Government will be discharged from all hability in respect of these original Securities after the laps six years from (a) the several dates stated against them in the last column of the list, or (b) the last payment of interest on them, whichever da. is the later.

A Date of pub-lication under Act XIII or From what No of the Note and Name of claimant for No. and date of Comptroller 1836 of Value. In whose name issued. list date bearing name of Loan. duplicate. General's order. in which the interest. Security was nrst. mentioned. \*029045 31 /o 1805 100 Jogendra Nath Chose May 1, 1895 IUU 029546 Bank of Bengal 940 , dated 20-8-96 \*000951 1853 94 2.000 Thorma Pada Sreemany, Mar. 6, 1897 Calcutta. \*020113 ) Dec. 31, 1894 IOS H. W. Barber Kadhica 4,600 Radhica Churn Nundy 025483 4/2 1835-30 Sep. 35, 1892 Churn 869, dated 8-8-96 Nundy. Ditto. D, dated 1 7-96 170518 47, 1842 43 500 Dcenbai Feb. 1, 1802 Deenbai Ditto. 1137, dated 25-9-96 1982..2 Feb. 1, 1891 Shyama Lal Ganguly The Bank of Bengal 500 Ditto 0159865 The Bank of Bengal 1,000 1414 dated 30-10-96 Feb 1, 1862 Sreemutty Kusum 105.122 202887 Deb Nath Stemany Ditto. 500 Kamini Dabee. D, Feb 1, 1 4 500 The Bank of Beng il Poolin Belary Pyne , dated 17-8-90 . 1854-55 065944 500 Dec 31, 1891 Ditto. D Obhoy Charn Roy Tara Prosunna Mukerjee 012711 500 bec. 31, 1582 Prosunna Gunga 1923, dated 16-12-96 Ditto. 032436 . 500 ,, 1 035431 500 Ghunesham Mitter June 30, 1883 1130 , dated 21-9-90 Chunesham Mitter Ditto. 281383 FOO 1.05 The Bank of Bengal Noz. 1, 18 3 Shyama Lai Ganguly, 1187, dated 25-9-96 219967 500 Ditto. Ohick Ch. Chuckerbutty 210908 500 Sreemutty Mokshada 1219, dated 30-9-90 Nov. 1, 1802 MokshadaDauee, admx of 500 302563 Ditto. Dabce. Onick Ch. Chuckerbutty \*356g9a 1,500 Executive Engineer, The Bank of Bengal 1402, dated 30-10-96 May 1, 18 4 3500.9 4758 1.500 Agra Division. Ditto. The Bank of Bombay 500 May 1, 1792 Vinayak Chintamon dated 7-7-90 Ditto. Joglekar. 002851 Red 4' , 1879 Promotho Nath Bose 500 July 16, 1553 Sieemutty Surno-1064, dated 25-11-96 Ditto. moyee Dabee. D Tara Prosonno Mukerjee 000517 500 Jany, 16, 1883 ,, Prosunna Gunga , dated 16-12-96 Ditto. A 0209951 ,. Loco Salum Mechatchu July 16, 1892 ‡ A 0209951 ,. ‡ A 010934 ,. Srikakolapu Venka-785 dated 24-7-96 The Joint Admrs. of the Ditto. 1,000 taratuam. Ð Gondai State lu'v 16 1885 P. Sevapatha Modr. -, dated 7.7.95 Ditto. 18,8 015283 41/ , V. N. Gopaulinga Sep. 15, 15.8 1113, dated 18 9-96 Ditto. 043016 " 1879 The Bank of Bengal 500 Mar. 15 1884 . dated 24-10-95 Ditto.  $\mathbf{B}$ 000055 4 %, 1828-29 Sic. 200 Punchanun Bysack Feb. 13, 1876 Amrita Lal Kar dated 13-10-93 Feb. 17, 1894. Bykant Nath Mukerjee and Kaila -Chunder Muker-1200, dated 26-1-91 jee, administra-tors to the estate ,, 1832-33 Bykant Nath Mukerjee . Nov. 1, 1882 002134 500 1. 1801. of their father, Fatick Chunder Makerjec 009710 1825-36 500 Rajnarain Chatterjee Mar. 31, 1875 Rajnaram Chatter-15:0, dated 13-6-78 Jan. 28, 1888, Sreemuty B. money Dassee. 019383 1,500 Biddomoney Dassee Mar. 31, 1887 B.ddo-, dated **9-10-90** Jan. 31, 1891. money reads Bykant Nath Mak-and Isatias Bykant Nath Mukerice 017045 500 Sep. 30, 1882 D, dated 26-1-91 Aug. 1, 1891. Chunder Mukerjee, administrators to the estate of their lather, Fatick Muker-Chunder

jee.

Immediate issue of duplicates authorised as special cases.

Mutilated note-Duplicate his been issued.

I Half-notes-Duplicates have been issued.

te and	Value.	In whose name issued.	From what date bearing interest.	Name of claimant for duplicate.	No. and date of Comptroller General's order.	lication under Act XIII of 1886 of list in which the Security was first men- tioned.
1835-36	# 500	Chunder Coomar Sen .	Mar. 31, 1883	Baroda Churn Sen, administrator to C. C. Sen.	1136 dated 15-2-93	Aug. 12, 1893.
1842-43	10,000	Penumatcha Sitaramaraga	Aug. 1, 1877	Penumatcha Sita- ramaraga Gara.	6,92, dated 27-12-80	Jan. 28, 1838.
**	4,000	Mothoora Nath Sircar .	Feb. 1, 1878	Nilcunto Pal	180 , dated 3.6 S1	Ditto.
<b>39</b>	1,000	Burjarjee Framjee & Co.	Feb. 1, 1878	Administrator Gen- eral, Bengal, ad- ministrator, estate of Raj Chunder Ghose,		Ditto.
,,	2,000	Chede Lall	Aug. 1, 1885	Bishumbher Nath Pundit.	-872 , dated 4-11-90	Jan. 31, 1891.
**	1,000	The Bank of Bengal .	Aug. 1, 1886	Framjee Aderjee	05, dated 29-11-90	Ditto.
,,	500	Gopal Chunder Sreemany	Aug. 1, 1854	Srish Chunder	D 1046 dated 16-12-90	
1,	1,000	Radha Nath Dutt	Feb. 1, 1887	Chuckerbutty Radha Nath Dutt .	1,	Ditto.
٠,	1,000	Raja Babo : Dutt	Ditto .	Raja Babu Dutt .	378, dated 29-6-91	Aug. 1, 1891.
••	1,600	Messrs, Arbuthnot & Co.	Duto .	M. La Bouchardiere	493, dated 28-7-91	
p)	590	Omesh Chunder Dutt .		Mathura M. Ghose, .	1) , dated 25-7-91	Feb. 20, 1892 Ditto.
**	500	Fakirjee Manockj <b>ee,</b> Da <b>vour</b> and Cooverbai	Feb. 1, 18-9	Fakirjee Manockyee, Davour and Coover- bat	b <sup>007</sup> , da'ed \$-9 92	Feb. 11, 18;
••		The Bank of Bengal	Aug. 1, 18-7	)		
"	100	Kally Coomar Chowdhry	Ditto .	Girish Chunder	131, dated 9-9-92	Ditto.
1,	100   	Debnath Sreemany .	Ditto .	Mookerjee.		1
"	100	The Bank of Bengal	Feb 1, 1887	)	1	i
,,		Protab Chunder Roy Chowdhry, ex cutor of Tarim Chura Datt.	Aug 1, 1883	Sreemutty Mokhoda Sundan Dassi, exe- cutrix to R. N. Dutt		Aug. 12, 1893.
11	1,000 500		Aug. 1, 1887	Haradhone Nag .	1255 D , dated 27-3-93 .	Dista
	500	; <b>)</b>	1	, ) Kad r Nath Sanyal		Ditto.
13 23	1,000 1,000 500		Ditto .	Mudy.	Fan	Ditto.
19	500	Salt and Abkari Re- venue, Molras	i	nah Chetty. Sreemutty Sowda-	6.00	Ditto.
••	1,000	The Bank of Bengal .	Feb. 1, 1884	i mini Dahee Bissendyai Hurdyal .	. 1.2.	Ditto.
11	200	Cowkur Kamalaboy-	Kale	Combon Saturio es	912 D, dated 24-1-94	•
11	300	ammah.	1, 189	Cowkur Srinivasa   Row.	1) , dated 21-1-91	Oct. 13, 1894
"	2,800	)	Date	land and the state of the state	1 106 Lands	
.,	1,000	Brojendra Lali Singha . Koylash Chunder Bauerjee	Ditto Ditto .	Scientity   Netto   Scientification   Scientification   Chunder   Koylash   Chunder   Bancrice.	$\begin{pmatrix} 1 & 106 \\ 1 & 10 \end{pmatrix}$ , dated 16-3-04	Ditto.
••	500	Ram Lall Sen .	Aug. 1, 1800	Bonomally Pal	D dated .2-10-04 .	Feb. 23, 1895
••	500	Mohaorjee Dhenjee .	1	Sreemut y M. Lukshi		. Ditto.
11	500	Rashmoney Dassee	Feb. 1, 1890	moni Dassee.  Sreemuity Rash- in mey Dissee.	2214	. Aug 10, 1825.
73 21	1,000	The Bank of Bengal .	Feb. 1, 1895	Womesh Chundra	8/8 D dated 1-5-95	. ' Feb. 22,1895
,,	500 1,000	1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	Aug. 1, 1889	C Mookerjee.	825, dated 25-7-95	Ditto
91	100	Kartick Chunder Bural .	Feb. 2, 1880	i	1 2078, dated 7-2-96 .	. Aug. 8, 1896.
11	500		Aug. 1, 180	Amrito Lall Bose	130 dated 24 4-90 .	Ditto.
*/	1,000	Prosunno Kumar Bhatta-	-	i Prosumno Kuma	•	. Dirto.
353-54	5,000	charjee. Shama Sundary .	Feb. 29, 1878	Bhat.acharjee Sreemutty Sham Sundary Chowdho	a 13, dated 23-0-82 .	. Jan 28, 1838.
₹54∙55	1,000	Administrator General Bungal,	June 30, 1868	Sundary Dabec, ad nonistratrix to the estate of Tarin		Jan 28, 1888.
"	1,000	Abdul Rahman .	Dec. 31, 1855	Chunder Banerjee, Mussummat Aumee- ran, administratrix, estate, Abdul Rah- man.	25. dated 5-10-07	Ditto

	No. of the name of			Value.	In whose name issued.	From what date bearing interest.	Name of claimant for duplicate.	No. and date of Comptroller General's order.	Date of publication under Act XIII of 1886 of his in which the Security was first mentioned.
		-		R			-		f .
	o1 <b>843</b> 8 4°	٦,	1854-55	1,000	The Collector of 24-Pergunnahs.	)	Delegat Neth M. Lee	1200	
	030975 0495 <b>0</b> 9	,, ,,	,,	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	gunnahs. Bykant Nath Mukerjee Kader Nath Bhattacharjee, administrator of Pro-		. )		Aug. 1, 1891. Aug. 13, 1892
	051711	,,	,,	1,000	sonnomoyee Dabee W. W. Bell and the Rev.	Dec. 31, 1888	The Union Bank of Lon lon, Ld	100 D, dated 20-5-92	Ditto.
	0 <b>3</b> 9 <b>03</b> 5	"	,,	1,000	J. S. S. Robertson. Hurry Pado Bancrjee and Shama Pado Bancr- jee.	June 30, 1887	Hurry Pado Bando- padhya and Shama Pado Bandopadhya	706 , dated 24-9-92	Feb. 11, 1893.
	•	,,	,,	1,000	Prosunno Coomar Sen.	Dec. 31 1885	Baroda Churn Sen, administrator to	) 1136 ( D , dated 15-2-93	Aug. 12, 1893.
	22103	,,	"	1,000 500	Parbutty Churn Mooker- jee.			( 941, dated 9-1-94 )	Oct. 13, 1894.
,	055895 055890	, <b>,</b>	19 1	1,700 1,300 500	S. Appu Row	June 30, 188	S. Appu Row .	-110), dated 13-3-94 .	Ditto.
		"	,,		Nemy Churn Dey	Dec. 31, 1885	Nemy Churn Doy .	308, dated 6-7-04	Ditto.
		.,	,, ,	5,000	Vurjeevandoss	Dec 31, 1880	( Vurge evandoss † Madhowdoss	1 m3, dated 15-1-96	Aug. 8, 18,6
		••	"	500	) Madhowdoss Nanabhoy Balcrustnaji	Dec. 31, 1802	Atmaram Balcrustna Kirtikar	446 , dated 3-6-96	Ditto.
	1305	33	1865	500	Tulsey Dass Mallick .	May 1, 1873	Wooma Churn Chuck- erbutty	6427, dated 3-3-77	Jan. 28, 1838.
	5250	,,	,,	ςου	F. E. Petrocochino & Co.	}	Sreemutty Bama Sundary Dance, administratrix to	)	Days
	000208	,,	11	50,	Kartick Chundra Bural .	May 1, 1-68	the estate of Tarini Chura Banerjee.		Ditto.
		,, ,,	,,	, 300 500	Mooltan Chand Deb Nath Sreemany .	May 1 175	Chuna Lal Sreemutty Kadum-	31, dated 2)-12-82 .	Ditto.
	-	,,	"	.00	Nobo Coomar Acharpee .	•	bini Dassee	62, dated 5-6-84 .	Ditto.
		,, ,,	"	500 500	Gogo Mohon Lahire .		Act argee.  Jogo Mohon Lahiri .	72. dated 10-1-85	Ditte.
	689755	,,	3'						1
	103140	"	,	500	Luchmee Chand Radha Kissen.	Nov. 1, 10//	eral, Bengal, ad- ninistrator, estate of Raj Chunder	} 13, dated 19 3-87	Ditto
	105488		: :	500	Deb Nath Sceemany . Kanye Lall Sen	Nov. 1, 1878 Nov. 1, 1852	Bunko Lili D hur	) 17, dated 26-4-87	Ditto.
		,,	)) ))				Mrs Macia de Vizi		July 27, 1886.
	.28533		20		Omar Chand Pal .	. Nov - 1, 1884	tacao E. Souza.  Miss F. M. Temple-		Jan. 25, 1890
	22,104		**	1,000	 	· )	ton.	B	
	227105 227100	,,	"	1,000 1,000	(	May 1, 1886	1	1	<b>†</b> :
	227107 234771 234772 234772	"	"	1,00 1 000	The Bank of Bengal .	)   Nov. 1, 1830	T. Luchman Pillar.	1473, dated 25-3-90 .	Aug. 2, 1890.
	20,3914		**	1000	Toolstram	Nov. 1, 188.	Γoolstram .	: 	Ditto.
	04,209		••		The National Bank of		Sreemutty Rajballa		Jan. 31, 1891.
	130770	,,	**	500	India, Limited   Deb Nath Sreemany	. May 1, 188	Dabre. 8 Koylash Chunder	<del></del>	Ditto.
	10,3275	٠,	3)	500	The National Bank of India, Limited	May 1, 187	Surear, Sureah Chunder Ghose and Sree	945 dated 8-11-90 .	Ditto.
	112331	,,	1.	500	Ranijechun Ghosh	May 1, 187	mutty Krishna money Dassee.	1	
	244329	• •	22	1,000	Daver.	Nov. 1, 188	Mistry.	1 D	. Jan. 31, 1891.
	189247	,,	. ,	1,000		Nov. 1, 188	3 Girisa Chandra Bis	, <b>D</b>	. Aug. 1, 1891.
	127766 128336		"		Gopal Chunder Stee	Nov 1, 189	o (Sreemutry Tripon t Dissee.	1) '	. Ditto.
	247858		"	500	Sreemutty Huro Socudar   Dassi.		7 Sceematty Hurry Soondary Da vec.	19 data la alla	Ditto.
	225114	"	,,	, 500	The Bank of Bengal	.   Nov. 1, 185	6 Dhunjeebhoy Mer wanjee lejcchho and Perosnaw Mer		, Feb. 20, 1892
	247700		••	5,000	1		wanjee  cjechnoy,	1 _	Ditto.
	194173 230045		"	1,000	_	. May 1, 188	oo runait isanbya La	B 545, dated 12-8-91.	17160.

of the Note an ame of Loan.	Value.	In whose name issue	From what date bearing interest.	Name of claimant for	or No. and date of Comptrolle General's order.	Date of publication under Act XIII 6 1886 of list in which the Security was first men troned
1977 4 "/, 1865	1,000 1,000	The Bank of Bengal Deb Nath Sreemany	.   May 1, 188	7. R. Stokoe .		
3956 " "	1,000	Rai Dhunput Singh Ba		i	737 D , dated 3-10-91	. Feb. 20, 1892.
3425 " "	1,000	dur.   Madhubun Dass Dwa		86 Bhoobanesh Chuck erbuity	" 1) " dated 15-12-91 .	. Ditto
3426 ,, ,, 771 <b>7</b> ,, ,,	1,000 5,000	ka Dass.		i	. 971, dated 18-12-91	. Ditto.
<sup>7704</sup> ,, ,,	2,000	Bolaki Dass .	May 1, 187	6 Bolaki Dave	. dated 18-12-91 .	. Ditto.
1095 ,, ,,	500 500	Abhoy Churn Guho The Chartered Bank India, Australia, at China.	nd   Nov. 1, 188	Sectur Nath Mon	the day	. Aug. 13, 1892.
1373 ,, ,, 9883 ,, ,,	500	Sulendro Nath Banerje The Bank of Rengal	May 1, 188	kerjes. Surendro Nath Ba-	12 m dated 10-3-02	
9379 ,, ,,	1,000	Umbica Churn Banerjee	Nov. 1, 188	8 Umbica Churn Ba-	27 , dated 1-6-92 .	Ditto.
2257 " " " 1150 " " " " " " " " " " " " " " " " " " "		The Bank of Bengal Omrito Lall Sen.	May 1, 188	nersee Grish Chunder Mu-	021	Ditto,
8858 ,, ,,	500	Deb Nath Sreemany	,	' ( kerjee		Feb. 11, 1893.
A tab	500	Kheromoney Dassee	Ditto	Russick Lall Dutt Scientity Kheroo-	$\left\{ \frac{911}{10}, \text{ditel } 2_{J} - 11 - 92 \right\}$	Ditto,
5904 , ,	, 1,000	The Bank of Bengal The Comptroller Genera	Nov. 1, 1888	Sreemutty Khero la	•	
4004 ,, ,,	1 500	The Bank of Bengal	· Date	L Daber Manoh et Lall	97/, dated 31-12-92	Ditto.
2108 ,, ,,	500	Ram Durga .	• )	1	' D	Ditto.
2110 , , ,, 2111 , ,,	500 500 500	)	<b>, )</b>	(Sreemutty Ram		Aug. 12, 1893.
5443 ,, ,,	50 7 1	Bapoojee Morojee	May 1, 1889	Maneckbai	12 1 dated 6-4-93	
9779 n ., 9780 n .,	100					Ditto.
9781 ii ii	100 J	, , , , , , , , , , , , , , , , , , , ,	1, 1887	( kerjee	D , duted 11-4-93	Ditto.
,684 11 33 ,0,2 31 11	1,000 ' 1,000 '		1			
942 , ,	1,000	Ditto	Ditto	. Haradhone Nag	. D dated 27-3-93	Ditto.
19 <sup>(</sup> 9	500 I	Radha Nath Chatterji .	. May 1, 1876	Bissendval Hurden!	17, dated 31-10-93	
юц,,,,	100 T	the Agra Bank, Limited		Rustomies France		Feb. 17, 1894.
723 " "	,	he Bank of Bengal .	1	Wadia.	571, dated 21-9-93	Ditto.
Kar '	i		1	Kamud Belory   Samanta	10 /2 , dated 10-3-94	Oct 13, 1894.
875 ,, ,, 008 , ,, ;	1,000	Ditto	Ma" 1 1801	Sreen utty Souraviny	139	
Mars 1	560 }		1	i i		Feb. 23, 1895.
) ), , ,	5' 0'			Admi. Genl., Bom-	D (atted 27-0-04)	Ditto.
555 ,, ,,	5,000 6.	harteted Bank of India, Australia and China	Nov. 1, 1889	Moung Shwe Boo .	1033, dated 4-12-94	Ditto.
368 ¿	1,00	The Accountant General Bombay,	May 1, 1890	S. Rangasami Aiyar	212: 1.6.1	Aug 10, 1895.
179	500	,	` <b>`</b>	1	D	10, 1095.
91 7 11 11	500 500	Kumud Kaminy Dassee	(		220	
45 , , ,		erini Charn Chose comptroller General	May 1, 1891	Sceemutty Kumud Kamini Dassee.	D , dated (8-1-95	Dato.
( ) ( ) ( ) ( ) ( ) ( ) ( ) ( )	500 R	ampban Ghosh	)	V CI D	42 ,	
ł		•	, May - 1, 1871	Hurry Churn Sett,	D , dated 5-4-95	Ditto.
30 ,, ,,	1,060 5		:	the estate of Amrito K. Dassee.	,	
Ji ,, ,,	1 000 }	Dutto	Nov. 1, 1891	Huzwee Loll Moo-	D dated 14-8-95	Feb 22, 1896
77 " "	1,000				ı	•
79 n n	1,000	Ditto	May 1, 1892	Rama Shunker Misra	D, dated 7=12-95	Ditto.
55 " "	1,000	inada Daki			10/0	
92 ,, ,,	2,500 Sh	inoda Debi iamapodo Sreemany ibnath Sreemany	1	Sreematty Ganoda		A 1g. S, 1800
05 " "	1,000 \	ntito Lail Bose .	May 1, 18 0 Aug 1, 1803	Amrito Lall Bose	133, dated 24, 4-40	Ditto
20 ,, ,,	' ',	andi Bar, administratrıx a Thakoor Pershad,	Sep. 15, 1887	Siddessur Bose	- <u> </u>	eb 20, 1802.
73R 4°/ <sub>0</sub> 1579	100 ; 51,	ingesh Shabaram	Sep. 15, 1888	Cowasjee Byramjee	2,2, dated 12-0-93	и . 12, <b>18</b> 93.
104 4 /6 1079	5,000 Be	othal Pershad	July 16, 1873	Mussummat Lait- mma, administratrix estate of Beetha Pershad.	2,05, dated 27-7-77 Ja	n. 28, 1858.

No. of the			Value.	In whose name issued.	From wh date bearinterest	ing	Name of claimant for duplicate.	No. and date of Comptroller General's order.	Date of publication under Act XIII of 1886 of list in which the Security was first mentioned.
		_	-						· ·
008776		1879	500	į	1 -	1874	P. Durgachellum Mo- delier.		- Jan 28, 1883.
0554311	ζ,,	*	500	Executive Commissariat Officer, Sialkot.	Jan. 16, 1	1876	Bhogaon Dass .	29, dated 15-12-87 .	· Ditto.
A034705	"	,,	1,000	Kanhya Lall Pundit	July 16, 1	888	Pundit Kanhya Lall.		Feb. 20, 1892.
<b>05</b> 0857		97	5,000	Ram Lall Budreedas .	July 16. 1	876	Gones Dass	974 D , dated 18-12-91 .	Ditto.
o6J886	**	,,	500	The Bank of Bengal	Jan. 16, 18	885	Sashipo Jo Bando- padya, guardian of Sreemutty Sukhtra Bandopadhya.	D <sup>-</sup> , dated 7-3-92	Aug. 13, 1892.
<b>0</b> 6288 <b>7</b>	"	,,	500	Mohomedbhoy Rowj Labai and Ibrahimbhoy Mohomedbhoy.	July 16, 18	887	Atmaram Damodher	344, U -, dated 25-7-94 .	Feb. 11, 1893.
A032274	,,	91	100		lan. 16, 18	885	Rustomiee Framjee	574°, dated 21-9-93	Feb. 17, 1894
A032275		**	100	, ,	1		•	_	1 65. 17, 1893
A027214 A017810	**	"	10,000	Ditto .			Gopal Ch. Gooptu T. Rethinasami Na- dar.	755 D , dated 17-11-93 • 802 , dated 13-8-94 • D	D tto. Fev. 23, 1895
A020023 A020024	,,	, ,	1,000 1,000	Kamungalu Ch try .	\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	888 -	Fathay Chand Go-	21 to	
A023717 A025378	,,	"	1,000	Rev. Dr. J. M. Strachan. The Bank of Madras.	:)	1		-	Aug. 10, 1895.
03,271	41	,,	<b>50</b> 0	1	1	i	Sonabai and Curset- bai	D, dated 7-3-84	Ditto.
<b>0</b> 27256	*	••	1,000	i contract of the contract of	1		D. F. Lobo	1303 dated 19-2-91 .	Aug. 1, 1891,
000173	**	,,	500	Major E. B Corbyn .	Mar. 15, 18	885	Mildessur Bose .	51), dated 12 S-91	Feb. 20, 1892.
<b>08</b> 9547 089548		)) ))	100	,					1
089549 089550	**	,,	100	Dhurmsey Naronjee .	i		/ Cowasjee Byramjee	"4" , dated 12-0-93 .	Aug. 12, 1807.
<b>083</b> 751 <b>0</b> 83752	" "	,, ,,	100	/ Cowasjee Byranijee and Maneckjee Marwanjee	Mar. 15, 1	1855	)	D	
049181	,,	**	000,1	The Comptoir D'Escompto de Paris.			B. Wiggin, adminis- trator of Mrs. J. E. Wiggin.	$\begin{cases} \frac{12+2}{D}, & \text{dated } 8-3-93 \end{cases} .$	Ditto.
073550	"	,,	500	The Bank of Bengal .	   Mar. 15, 18	880	Ahmed Hossein .	724, dated 13-11-93	Feb. 17, 1894.
072756 079105	17	" "	500 500	Dirto .	: )				
052145	" "	,,	100	1	Sep. 15, 18	882	Mr. E. H. Heath and	1203 dated 22-9-94	
	** 1,	)) ))	100 100	Wm. Watson & Co .			Mrs. Mary II. II Hearn.	D dated 22-9-94	Feb. 23, 1895.
062149 063348	,, ,,	·,	100 2,500	) Sarah Walker Stevenson	()   Sep.   15, 18	888	drs Sarah Walker	2 '8' , dated 13-3-95	Aug 8, 1895
Mooos24		,,	500 l	1		;	Stevenson	1,	-
(aliosophy )		,,	300 /	The Bank of Madras .	Sep. 15, 18	1	7. J. Gons dves	B	Feb. 22, 1895.
000256 4 pore Fu Katiway Non-tran Treasu	irucia debe stera	abad ntur ole	1,000 (	Choubay Sadhari Lall	June 35, 18	38.5 C	follector of Cawn-	D , cated 18-8-94	Feb. 23, 1895.
600002 <u>5</u>	,	•	43Q) !	Copika Bai, manager of Manoir Vitul Rookhmai of Ramtek	Mar. 16, 18	883 (	Copilin Bai, manager, of Mandir Vitul, Rockinsai of A	11, dated 15-2-37	Jan. 28, 1888.
*131409 2		124.	500	Mohan Lal Dichot	Aug. 1, 18	883   (	Sovetament Ex- aminer of Accounts, Indian Midland Railway, Jhansi.	318, dated 22-5-91	Aug. 1, 1891.
	), ,1	,, ,,	001 001	The Bank of Bengal .	A.u	t	,	517 , dated 13-8-92	
#190588 #190589		,, ,,	100 100	•	Aug. 1, 18	2009		D ' united 13- 193	Feb. 11, 1893.
1188573		<b>,,</b>	500		Aug. 1, 18	·	Joormukh Singh		Feb. 23, 1895.
†190711 *1916ma		•• i	500		Feb. 1, 18		he National Bank of India, Limited.	1), dated 4-5-95	Aug. 10, 1895.
*13:670 ,	,	" : !	1,000	The Bank of Bengal	Aug. 1, 18		Executive Engineer, ' Coumbatore Divi-' sion.	) 1556, dated 21-11-95	Feb. 22, 1896.
*151922 ,,		- 1	1 000	Gopal Chunder Dutta .	Aug. 1, 188	35 N	Aritonjoy Mukerjee	D, dated 2-6-96	Aug. 8, 1896.
*012558 ,, *012573 ,,			500	Gundappa Row .	Aug. 31, 187	75 R	taghabendra Row . ;	229 D , dited 2-6-91	Jan. 25, 1890.
*012574 ,, †097401 ,,			10,000	The Aliahabad Bank,	Dec. 31, 18	893 L	. B. Simeon .	D , dated 2 4-95	Aug. 10, 1895.
*013121 5}	6 185	9-60	500	Limited. Captain G. B. Tyrwhit	Nov. 30, 186	68 F	ramji Cawasjee Marker.	1203 D dated 31-1-90	Aug. 2, 1890.
			_ [			_		···	1105) 9.
	•	• Dup!	licates of	these notes have been issue	d.		† Half note	s - Duplicates have been issue	d.

No. of the			Value.	In whose name issued.	From what date bearing interest.	Name of claimant for duplicate.	No. and date of Comptroller General's order.	Date of publication under Act XIII of 1886 of list in which the Security was first mentioned.
*044056 ( *044057	5	1857-60	₽ 1,000 1,000	The New Bank of Bombay.	Dec. 1, 1876	Pirojbaie, wife of Merwanjee Nus- sceranjee Eye-	8,1 , dated 6-11-90 .	.' Aug 2, 1890
<b></b> €040 <b>93</b> 0	,,	1)	10,000	E. M. Sidden	May 30, 1878	Official Liquidator of the Oriental Bank Corporation, Mad-	D, dated 21-1-91 .	. Aug. 1, 1891.
*Ct.6979		11	3,500	Tripasore Sashagererow.	May 31, 1871	Trip is ore Sasha- gererow.	847 D-, dated 21-1-86	. Feb. 20, 1892.
*20311		**	1,000	W. D. H. Ochme .	Nov. 30, 1868	Kedar Nath Sanyal   executor to D. B	324, dated 13-7-93 .	. Aug. 12, 1893.
*033033	,,	**	1,000	The New Bank of Bom-	Nov. 39, 1876	' ( Mudy Shap urjec Jehangi - 198.	. D, dated 6-7-95	. Feb. 22, 1896.
*205819	4/,	1865	1,000			Government Ex-	D, dated 22 9-91 .	. Aug. 1, 1891.
*205520	,,	"	1,000	The Bank of Bengal .	Nov. 1, 1886	counts, Indian Midland Ranway, Thansi,	, <b>)</b>	
*230782	,,	,,	500	} Ditto	' May 1, 1887		357	1
*230 <b>783</b>	,,	",	500			Shamsher Jang Rana Bahadur 9t	1 357, dated 29.6-91 .	Ditto.
†129049	17	27	გიი	Binod Lall Sen	May 1, 1884	Nord. Chundar Kissare Sen	735, datel 3-10-91 .	Feb 20, 1892.
*088500	•	,,	5,000	Dr. John Ince	May 1, 1858		<sup>93</sup> ., dated 2-5-92 .	. Aug. 13, 1892.
#200028 #230575	,,	h.	500		' May 1, 189	shanker - Mrs. Louisa Wood-	-22, dated 0-6-93 .	. Aug. 12, 1893.
†B147080	"	,,	1,500 800	The Administrator Gen-	)	' ward. `)	1	
†21,1118	**	,	1,000		: Nov. 1, 1891	The Will race Bulk	<b></b>	. Ditto,
4275430 4252715	"	1)	1,000		<b>,</b> )	or Simia, Limited	1	
12,0557 11,239x	,		1,000	John A Stowell .	Nov. 1, 180	, ) , Aluned Hoscin	744 D, dated 13-11-93	. Feb. 17, 1894.
1207559		٠,	300	The Accountant General,	-	;	447	
+208403		"	500		Nov. 1, 1583	A DeSouza Barret	t D d ded 24-1-94 .	. Oct 13, 1874.
1,08404 -532,65	,,	"	500	,	· ; )	. I. l. v. f Davilnan	13: D, dutel 12-5-94 .	. Datio.
1813515	,,	1)	500 5 000	The National Buck of			. } 12() dated 22-3-94 .	Feb. 23, 1895,
†147021	,	,	500	India, Limited.  Bunsee Dhur	. M. v. 1. 180	Nichabhai Fouzdar 4 - The Bank of Bengal	. 205) Aural 1 3 m	. Aug 10, 1895
1,10155		"	1,000		•	1		. Ditto.
*344 <b>7</b> 95		"		Ekkarı De, certificatı		Simla, Lim ted.	230	
1194143	.,	••		holder in the estate o Rambullov De.	1   May 1, 1804	The Bank of Bengal Radh : Ma Ihub Coo	1137	Dut.
*Ao15755		1079		- Bank of Bengal - Edu'n Hormasjee Bar	Ditte	samer.	-	. Feb. 22, 1896.
	·	•••	1,000	i i i i i i i i i i i i i i i i i i i	. jan. 10, 163	Bar Avaba (daugh ter of Byramje	D dated 22-1 of .	. · Aug. 1, 1891.
†A020771		**	500	Surbessur Mitter .	• [ Ditto	Babu Ooker)  - Surbessur Matter	$\frac{53}{10}$ , dated 7-8-91 .	. Fcb 20, 1892
‡A01022	ı ,,	11	1,000	Choonee Lall Nanchund	. Jan. 10, 188	9   Ahmed Hosein	-724, dated 13-11-93 .	. Feb. 17, 1894.
7 A014135	٠,	21	1,000	The Albance Bank of Simila, Limited	f Ditto	. Underjee Makanje / Nichabhai Fouzd		. Feb. 23 1895
<b>*</b> 004307	41 /.	, 15,8	1,000		Sep 15, 187			. Aug 2, 1590.
105235	7	1570	2,00		Sep. 15, 188	Russick Lall Ghose	. 10, dated 19-4-87	. Ditto.
*00159	3 11	**	500	o lug bundho Chatterjee	. Sep. 15, 188	Post Master General of NW. P.	al 1307, deed 21-3 92 .	. Aug 13 1892.
• անկհ	~ ۰,	**	8,00	o Rev. Dr. T C. Smyth	.   Mar. 15, 197	Rev. Dr. T. C. Smy		. Aug 12, 1870.
\$071224		"	50	o The Bank of Bengal	. Mar 15, 189	Ahmed Hosein	7.4, date 1 13-11-93	. Feb 17, 1891
*024498 *044752	,,	11	3.00		. Mai. 15, 187	: 3	. •	
*04473 *027490	<b>,</b> ,	11 21		o } poration o E. D. Evezard .	Mai. 15, 18	bian.	0- 1032 D, dated 7-12-91	. Aug. 2 1890
*029025	•••	,,	5,00	o C. J. Vencatasoobiah	Mar 15, 18;	79 <b>)</b>		
			1	1		•	;	
• Duplic	<b>!e</b> s u	f these	notes hav	e been issued. + Halt no	otes ~Duplicates	have been assued.	Matiliated notes— Juplication	
								1 D

## No. 1931 A.

## ACCOUNTS and FINANCE. Savings Banks.

#### RESOLUTION.

## The 3rd March 1897.

## READ again -

Resolution in the Finance and Commerce Department, No. 2270 A., dated the 18th May 1895, prescribing revised rules for the guidance of depositors in the Post Office Savings Bank.

RESOLUTION.—According to Rule 39 (i) of the Rules laid down in the Resolution read in the preamble, the annual limit of R200 and the maximum limit of R2,000 for deposits and the limit of R5-3-3 for monthly interest do not apply to public accounts. Instances having occurred in which very large deposits have been admitted, which, though admissible under the strict letter of the rules, clearly do not come within the declared purposes of the Post Office Savings Bank, the Governor General in Council is of opinion that a maximum limit should be laid down in the case of public accounts. His Excellency in Council accordingly directs that for Rule 39 (i) of the Post Office Savings Bank Rules, the following shall be substituted:—

- "39. (i) The annual limit of R200 for deposits (see Rule 10) does not apply to public accounts. But no public account may have at any time more than R10,000 at its credit, exclusive of interest, and no interest will be credited on any sum in excess of R10,000."
- 2. In the case of all public accounts in excess of \$\infty\$10,000 existing on the date of this Resolution, a written notice will be sent to each depositor of the change of rules now made, with the intimation—
  - (1) that no further deposit will be allowed to be made to the credit of the account unless the balance of the account should fall below \$10,000;
  - (2) that from the 1st April 1897 no interest on any amount in excess of R10,000 will be credited to the account;
  - (3) that the depositor will be at liberty up till the 1st April 1897 to withdraw, or cause to be invested, any portion of his balance, without reference to the requirement of six months' notice provided by Rule 39 (1) and Rule 43 as amended by Resolution in this Department, No. 194 A., dated 13th January 1897; but that from the 1st April 1897 the rules as amended by this Resolution will operate fully with reference to his account.

ORDER.—Ordered, that this Resolution be communicated to the Director General of the Post Office of India for the necessary action; to the Comptroller and Auditor General, and to the Comptroller, Post Office.

Ordered, also, that the Resolution be published in the Gazette of India for general information.

J. F. FINLAY,

Secretary to the Government of India

## MILITARY DEPARTMENT.

Fort William, the 5th March, 1897.

#### APPOINTMENTS.

COMME SARIAT TRANSPORT DEPARTMENT.

No. 263.—Lieutenant W. P. Haydon, Indian Staff Corps, 22nd Regiment of Bombay Infantry, to be Deputy Assistant Commissary General, 2nd class, on probation, with effect from the 10th January, 1897.

(Joined his appointment on the 13th Febru-

ary, 1897.)

#### MILITARY ACCOUNTS DEPARTMENT.

No 264—The following promotions and appointment are made, with effect from the 24th February, 1897, vice Major H. M. Prior who has retired.—

NAMES.	From	10			
Major H. F. S. Ranss- den, Indian Staff Corps	Military Accountant, 3.d class.	Military Accountant, and class.			
Captain C. F. Mai-	Military Accountant, 4th class.	Milit (ry Accountant, 31d class,			
	Assistant Military Accountant, 1st class,	Military Accountant, 4th class.			
Licutement F. D. Grant, 6th Punjab Infantry.	Assistant Military Accountant, and class.	Assistant Military Accountant, 1st class.			
		Assistant Military Accountant, and class.			
Licutenant J. H., Payne, 1st Infan- try, Hyderabad Contingent.	•	Assistant Military Accountant, 3rd class (on pro- bation).			

#### FURLOUGH AND LEAVE.

No. 265—The undermentioned officer is granted leave to proceed out of India on private affairs under the Leave Rules for the Staff torps, the specified period to count from the date of being struck off duty:—

Major P. A. Buckland, Indian Staff Corps, Assistant Secretary to the Government of India, Military Department, for one year. Pension service—25th year, commenced 24th April 1896.

## LONDON GAZETTE.

No. 266.—The following extracts are published for general information:—

"London Gasette," dated the 5th February 1897, page 695.

India Office, 5th February 1897.

The Queen has approved of the following promotions among the officers of the Staff Corps and Indian Medical Service, and admis-

sions to the Staff Corps, made by the Government of India:-

The state of the s

#### INDIAN STAFF CORPS.

To be Licutenant-Coloneis.

Major George Frankland Francis. Dated 5th November, 1896.

Major John Willoughby Wray. Dated 12th November, 1896.

Major Alexander Masters. Dated 30th November, 1890.

#### Captains to be Majors.

Dated 28th October 1896. Herbert John James Middleton. George Frederick Watson. Robert Charles Andrews.

Dated 11th November 1896. Charles Stevens.

Dated 29th November, 1896. William Richard Yeilding, D.S.O., C.E.E. William Henry Lowry.

Dated 30th November, 1896. Brevet-Major Wensly James Hodson Bond.

#### Lieutenants to be Captains.

Dated 25th November, 1890.

Neville Thornton Parker.
Edward Poss Morton.
David Simpson Burst
Edward Langford Suffivan.
Denis Mahoney Bower.
Ralph Matland Bell.
Henry Hinton Dunlop.
Percy Garratt Shewell.
Herbert Charles Vesey.
Frederick Hopewell Peterson, D.S.O.
Donglas Herbert.
Hilton Vickers.

Dated 16th December, 1896. Alexander John Wogan Browne.

#### To be Low. enants.

Lieutenant Augustus Oliver Lash, from the Manchester Regiment. Dated 31st July, 1895, but to rank from 2nd March, 1892.

Licutenant Hugh St. Aubyn Wake, from the Northumberland Fusiliers. Dated 31st May, 1895, but to rank from 8th February, 1893.

Lieutenant William Hill Climo, from the Royal Berkshire Regiment. Dated 4th February, 1895, but to rank from 1st January, 1894.

Lieutenant Donald Hugh McNeile, from the Royal Artillery. Dated 4th September. 1895, but to rank from 13th February, 1894.

Lieutenant William Johnstone Cates, from the Leinster Regiment. Dated 14th June, 1895, but to rank from 2nd May, 1894.

Lieutenant Walter James Henry Hunter, from the Gloucestershire Regiment. Dated 2nd April, 1895, but to rank from 10th June, 1894. Second-Lieutenant John Hodgkinson, from the 5th lancers. Dated 17th January, 1895.

Second-Lieutenant Stair Francis Barton Dal- rymple-Hay. Dated 6th July, 1896.

#### To be Second-Lieutenants.

The undermentioned Second-Lieutenants tron the Unattached List. Dated as below, but to rank from 14th August, 1895:—

William Marshall Fordham. Dated 15th October, 1890.

Kenneth Henderson. Dated 20th October, 1890.

Edmund Henry Waring. Dited 14th October, 1866.

Leonard Slater. Dated 15th October, 1896.

llion Arthur Keble. Dated 31st October, 1895.

Cyrii Charleton Alfred Ashburner Hughes. Dated 13th October, 1890.

William Philip Noel Hicks. Dated 10th October, 1890.

#### INDIAN MEDICAL SERVICE.

To be Brigade-Surgeon-Lieutenant-Colonel

Surgeon-Lieuten int-Colonel George Watters, Bombay Establishment, Dated 31st March, 1890.

## INDIAN SUBORDINATE MEDICAL DEPARTMENT.

To be Scalar Assistant-Surgeon, with the honorary rank of Surgeon-Captain.

Senior Assistant-Surgeon, with the honorary rank of Surgeon-Lieutenant, Patrick Barrett, Bengai Establishment, Dated 11th November, 1890.

First Class Assistant-Surgeons to be Senior Assistant-Surgeons, with the honorary rank of Surgeon-Lieutenant.

James Thomas Dodd, Madras Establishment. Dated om August, 1899.

Santa Anna Cuderic, Bombay Establishment. | Dated 12th August, 1895.

Robert Henry Doiby, Bengal Establishment. Dated 19th October, 1890.

John Galvin, Bengal Establishment. Dated 19th November, 1896.

The Queen has also approved of the restoration of the undermentioned officer from the half-pay list to the effective list:—

#### INDIAN STAFF CORPS.

Lieutenant Thomas Adan Francis Ross Oldfield, Dated 2nd December, 1890.

The Queen has also approved of the retirement from the service of the undermentioned officers:—

#### INDIAN STAFF CORPS.

Colonel John Briscoe Watts. Dated 17th December, 1890.

Lieutenant-Colonel Charles Warren Walker. Dated 31st January, 1897.

## INDIAN SUBORDINATE MEDICAL DEPARTMENT.

Senior Assistant-Surgeon, with the honorary rank of Surgeon-Lieutenant, George Thornhill Leopold, Bengal Establishment. Dated 20th October, 1896.

Senior Assistant-ourgeon, with the honorary rank of Surgeon-Lieutenant, Mark Arthur Hardy Madras Establishment. Dated 6th August, 1896.

The Queen has also approved of the resignation of the service by the undermentioned officer .—

#### INDIAN STAFF CORPS.

Lieutenant Guy Moberly. Dated 3rd February, 1897.

#### PENSIONS.

#### WARRANI OFFICERS.

No. 267.—The undermentioned warrant officers have been transferred to the pension establishment. -

Conductor Henry Priest, Ordnance Department, Bengal

Conductor John Albert Bryant, Commissariat Fransport Department, Bengal.

Conductor Edmund Thomas Chase, Commissariat Transport Department, Bengal

Conductor Charles Perry, Public Works Department, India.

#### PROMOTIONS.

No 268.—The following promotion is made, subject to Her Majesty's approval:—

#### INDIAN STAFF CORPS.

#### To be Captain.

Lieutenant Henry King MacGeorge -3rd March, 1897.

#### COLONEL'S ALLOWANCE.

No. 269 — The undermentioned Colonels are admitted to the colonel's allowance, with effect from the 4th March, 1897:—

Henry William John Senior, Indian State Corps.

Thom is James Quin, Bengal General List Intantry.

#### OPDNANCE DEPARTMENT.

#### Bengal.

No. 270.—Sub-Conductor James Hynds, to be Conductor, and Store Sergeant Silvenous Stock, to be Sub Conductor, with effect from the 14th December, 1896, vice Conductor William Pannell, who has retired.

#### PROMOTIONS.

#### NATIVE ARMY.

No. 271.—6th Regiment of Bombay Cavalry (Jacob's Horse)—

Dafadar Sundar Singh, to be Jemadar, vice Harnam Singh, promoted, with effect from the 1st May, 1896.

No. 272.—7th Regiment of Bombay Lancers (Belooch Horse)—

Kot-Dafadar Sudda Singh, to be Jemadar, vice Natha Singh, resigned, with effect from the 23rd November, 1896.

No. 273.—2nd Battalion, 4th Gurkha (Rifle)
Regiment—

Havildar Debi Chand Thakur, to be Jemadar, vice Dhan Sing Gurung, transferred to the pension establishment, with effect from the 1st December, 1896.

No. 274 — 31st Regiment (6th Burma Battalion) of Madras (Light) Infantry—

Jemadar Suchet Singh, to be Subadar, and Havildar Sangat Singh, to be Jemadar, rice Shama transferred to the pension establishment, with effect from the 10th July, 1896.

#### RETIREMENTS.

No. 275.—Surgeon-Lieutenant-Colonel Alexander Kenneth Stewart, M.B., Indian Medical Service, Bombay Establishment, The 4th (Prince Albert Victor's Own) Regiment of Bombay (avalry (Poona Horse), is permitted to retire from the service with effect from the 31st March, 1897, subject to Her Majesty's approval.

No. 276.—Honorary Lieutenant Martin Larkin, Assistant Commissary, Public Works Department, is permitted to retire from the service with effect from the 2nd February, 1897.

No. 277.—Honorary Surgeon-Major William Fearn, Senior Assistant Surgeon, Indian Subordinate Medical Department, Bombay Establishment, is permitted to retire from the service with effect from the 12th January, 1897, subject to Her Majesty's approval.

#### VOLUNTEER CORPS.

No. 278.—His Excellency the Governor General of India has been pleased to confer the Volunteer Officers' Decoration upon the undermentioned officer of the Indian Volunteer Force, who has been duly recommended for the same under the Royal Warrant of 24th May, 1894 (India Army Circulars of 1894, clause 101):—

Central Bengal Light Horse.

Major Charles Henry Pope, Commandant.

#### APPOINTMENTS.

#### No. 279.—Surma Valley Light Horse—

Henry John Stedman Cotton, Esquire, C.S.I., Chief Commissioner of Assam, to be Honorary Colonel, with effect from the 28th November, 1896, vice Sir William Erskine Ward, K.C.S.I., resigned.

No. 280.—Assam Valley Administrative Battalion—

Henry John Stedman Cotton, Esquire, C.S.I., Chief Commissioner of Assam, to be Honorary Colonel, with effect from the 28th November, 1895, vice Sii William Eiskine Ward, K.C.S.I., resigned.

## No. 281.—Assam Valley Light Horse—

William Hugh Lyall, Gentleman, to be Second Lieutenant, with effect from the 27th November, 1896, ruc Gair, promoted.

No. 282.—Allahabad Volunteer Rifle

Alfred Kensington, Esquire, to be Major, with effect from the 1st March, 1897, vice Crawley, transferred to the supernumerary list.

#### No. 283 - Nilgiri Volunteer Rifles-

James Henry Apperley Tremenheere, Esquire, to be Major, eve Cardew, resigned.

William Montressor Standen, Esquire, to be Captain, vice Adams, transferred to the unattached list.

Robert Buchanan. Esquire, to be Captain, vice Lewis, transferred to the supernumerary list.

William Watkins Phillips, Gentleman, to be Second-Lieutenant, to complete the establishment.

No. 284.—Baluchistan Volunteer Rifle Corps—

Hugh Shakespear Barnes, Lsquire, Agent to the Governor General and Chief Commissioner in Baluchistan, to be Honorary Colonel, with effect from the 12th February, 1897, vice Major-General Sir James Browne, K.C.S.I., C.B., R.E., deceased.

#### PROMOTIONS.

No. 285.—Cossipore Artillery Volunteers—

Captain James Balfour Thomson to be Major, vice Thoms, promoted.

#### RETIREMENTS.

No. 286.—Southern Mahratta Raslway Rifles—

Lieutenant-Colonel Charles Palmer Whitcombe resigns his commission, and is granted permission to retain his rank and wear the uniform of the corps on retirement.

> P. J. MAITLAND, Major-General, Secretary to the Government of India.

#### MILITARY DEPARTMENT.

\_\_\_\_·

#### NOTIFICATION.

#### Calcutta, the 5th March, 1897.

Under clause 53 of the Regulations appended to the Regimental Debts Act of 1893, it is notified that reports of the deaths of the undermentioned Commissioned and Warrant Officers on the dates specified, were received in the Military Department between the 27th February and the 5th March, 1897:—

Indian Medical Service (Madias) . Surgeon-Major J. Hoey . 1st March, 1837 . Calcutta.	
Indian Subordinate Medical Depart- Assistant Surgeon J. Frost 25th February, Belgaum.	
Barrack Department (Madras) . Conductor H. Rodwell . 14th February, Bangalore.	

Statement of Deposits on account of Estates between the 27th February and the 5th March, 1897.

On whose account.	Rank.	Corps.	Date of decease.	Testate or Intestate.	Total unclaimed Amou amount pate deposited. in Ind	
Robert Henry Michaelson Yeates(a).	Lieutenant.	Royal Engineers.	29th October, 1896.	No Will found.	R a. p	4th May, 1897.

<sup>(</sup>a) Next-of-kin—
Futher—R. H. M. Yeates, Esq.
Address—Solva,
Pembroke-hire,
South Wales.

#### P. J. MAITLAND, Major-General,

Secretary to the Government of India.

#### PUBLIC WORKS DEPARTMENT.

#### NOTIFICATIONS.

Calcutta, the 2nd March, 1897.

No. 87.—The following permanent promotions are ordered in the Accounts Branch, with effect from the 1st January, 1897:—

NAMES.	From	lo				
Sinclair, C. S. B. Sinivasa lyer, R. Hartley, J. M.	Assistant Examiner, 1st grade. Ditto Assistant Examiner, 2nd grade (new	Deputy Examiner, 2nd grade. Ditto. Assistant Examiner, 1st grade (new				
Harprasad Dar Kellner, P. T. R. Patch, J.	classification). Ditto Ditto Ditto	classification). Ditto. Ditto. Ditto.				

#### The 4th March, 1897.

No. 90.—Captain E. W. Walton, R.E., Executive Engineer, 3rd grade, State Railways,

Deputy Consulting Engineer to the Government of India for Railways, Calcutta, is appointed Deputy Consulting Engineer for Railways, Burma, until further orders.

No. 91.—Lieutenant H. J. Hare, R.E., Assistant Engineer, 1st grade. State Railways, whose services were placed temporarily at the disposal of the Military Department for employment on Field Service in Public Works Department Notification No. 55 of the 7th February, 1895, was, on return from the 15 months' leave on medical certificate granted to him by the Department, permanently transferred to the Revenue and Agricultural Department.

## The 5th March, 1897.

No. 93.—With reference to Public Works Department Code, Volume I, Chapter II, paragraph 79, Mr. Elphinstone Cortlandt Trotter is appointed to the Superior Accounts Branch, in the rank of Deputy Examiner, class II, on probation, with effect from 26th February, 1897, and is posted to the Office of the Examiner of Public Works Accounts, Bengal.

No. 96.—The Governor General in Council is pleased, under section 16 (1) of the Indian Railways Act (IX) of 1890, to sanction the use of locomotive engines and of rolling stock to be drawn or propelled thereby, on such portions of the Anklesvar-Pardi section of the Rajpipla State Railway as are situate in British territory

No. 98.—The following is published for general information:—

Corrigendum to the Government of India Resolution No. 91 R. T., dated the 23rd

January, 1897, which was published under the Government of India, Public Works Department Notification No. 40, dated the 26th January, 1897, in Part I of the Gazette of India of the 30th January, 1897, sanctioning the application to the Darjeeling-Himalayan Railway of certain general rules for open line working.

For the words "1st February, 1897," in the above quoted Resolution, substitute the words "1st April, 1897."

#### The 2nd March, 1897.

No. 88.—The following is published for general information:—

No. 70 I.

GOVERNMENT OF INDIA, PUBLIC WORKS DEPARTMENT.-CIVIL WORKS-IRRIGATION.

Calcutta, the 25th February 1897.

## Review of the Revenue Report of the Irrigation Works in Baluchistan for the year 1895-96.

READ-

Revenue Report of Irrigation Works in Baluchistan for the year 1895-96, forwarded with letter No 6601, dated the 17th December 1896, from the Secretary to the Agent to the Governor General, Baluchistan, Public Works Department.

OBSERVATIONS.—There are two Minor Works in Baluchistan of which Capital and Revenue Accounts are kept, vis., the Shebo Canal and the Khush-dil Khan Reservoir.

- 2. There was no Capital outlay during the year; the outlay up to the end of 1894-95, as shown in the table in para. 2 of that year's review, amounted to Rs. 16,12,782, including indirect charges.
- 3. The following statement shows the actual financial results of the year under review:—

	I otal Capital		OLLBUTE		Work	ING EXP	ENSFS.	1	Percent-
Works.	outlay to end of year, in- cluding indirect charges.	Irriga- tion revenue.	Miscel- laneous receipts.	Total.	Direct.	Indirect.	Total.	Net revenue.	revenue on
1	2	3	4	5	ű	7	8	9	10
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
MINOR WORKS AND NAVIGATION.									
Shebo Canal	6,77,231	11,718	5,076	16,794	6,412	182	6,594	10,200	1.20
Khushdil Khan Reservoir	9,35,551	16,195	283	16,478	6,210	167	6,377	10,101	1.08
Total .	16,12,782	27,913	5,359	33,272	12,622	349	12.071	20,301	1.26
Figures for 1894-95	16,12,782	21,082	04	21,176	13,052	343	13,395	7,781	0.48

The working of the Shebo Canal during the year under review resulted in a net return of Rs. 10,200, or 1°50 per cent. against a deficit of Rs. 851 in the preceding year. The gross revenue of Rs. 16,794 includes a sum of Rs. 4,459 paid by the Forest Department for water supplied to the Shebo plantations during 1894-95 and not accounted for in that year. During the year under review the crops were generally poor both in quality and quantity; there was no snow-fall at all during the year, which circumstance, it is stated, was most detrimental to the crops. The question regarding the replacement of the system of 'batai' or 'division of the crop' by a 'cash rate,' to which reference was made in the previous year's review, has not yet been settled and the revenue is still collected in kind, but it is stated that efforts are being made by the Revenue Authorities to realize it in cash as soon as practicable.

The net revenue from the Khushdil Khan Reservoir amounted to Rs. 10,101, or 108 per cent., on the capital expended, against 0'92 per cent. during the previous year.

There were no remissions and no arrears of revenue due at the end of the year 1895-96.

On the Shebo Canal, the yield per acre during the year was—wheat 5'45 maunds and barley 3 97 maunds, against the previous year's yield of 5'32 and 8'71 maunds, respectively, and the revenue realized from the irrigation of these crops was Rs. 3'90 for wheat and Rs. 2'09 for barley per acre, as compared with Rs. 2'75 and Rs. 3'38 in 1894-95. On cultivated lands as a whole the average revenue collected was Rs. 4'03 per acre against Rs. 2'75 per acre in the preceding year. The average rate charged for the Forest plantations was Rs. 3'06 per acre.

On the Khushdil Khan Reservoir, the yield per acre was 6:10 maunds of wheat and 5:72 maunds of barley, again t the preceding year's yield of 8:47 and 15:52 maunds, respectively. The decrease in the yield per acre as compared with the previous year is attributed to there having been no fall of snow during the year under review. The revenue realized was—wheat Rs. 4:26 per acre and barley Rs. 3:07 per acre, against Rs. 4:26 and Rs. 6:37 realized in the preceding year.

4. The area irrigated by the Shebo Canal during the year amounted to 1,799 acres (of which 104 acres were under kharif crops), excluding 1,215 acres of Forest plantation, against 1,993\frac{1}{2} acres irrigated in the preceding year. The Khushdil Khan Reservoir irrigated 4,056 acres under rabi crops only during the year against 2,902\frac{1}{2} acres irrigated during 1894-95. All irrigation is by flow.

5. The following table shows the details of the working expenses exhibited in the statement in para. 3:—

<u> </u>	Repans.	Establish- ment.	'I ools and plant.	l otal.	Inducet charges.	Total working expenses.	Area irrigated	Rate per
stebo Canal	Rs. 5,114 5,019	Rs. 1,298 1,191	Rs	Ks. 6,412 6,210	Rs. 192 167	Rs. 6,594 6.377	Acres. 1,799 4,050	R5. 3'7 1'6
Total	. 10,133	2,489		12,622	349	12,971	5 <b>.</b> 855	5.3
Figures for 1894-95	10,604	2,448	***	13,052	343	13.395	4,895	2.2

The outlay on repairs on the Shebo Canal amounted to Rs. 5,114 and on the Khushdil Khan Reservoir to Rs. 5,019. These sums represent expenditure on the usual annual repairs such as clearance of silt, weeds, etc.

6. The rainfall at Quetta and Shirinao during 1895-96 was 10.81 and 6.84 inches, respectively, as compared with 7.33 and 5.49 inches in the previous year. The rainfall at Khushdil Khan was 9.42 inches and at Pishin 8.88 inches against 6.32 and 7.35 inches in the preceding year.

ORDER.—Ordered that a copy of this Review be forwarded to the Agent to the Governor General and Chief Commissioner, British Baluchistan, Public Works Department, for information.

Also, that a copy of the Review and of the Report be forwarded to the Governments of Madras, Bombay, Bengal, the North-Western Provinces and Oudh, and the Punjab in the Public Works Department for information.

Also, that a copy of the Review and of the Report be forwarded to the Revenue and Agricultural Department for information.

Also that a Review be published in the Gazette of India.

Ordered further, that a copy of this Review and of the Report be forwarded to Her Majesty's Secretary of State for India for information.

### The 5th March, 1897.

No. 92.—The following is published for general information:—

No. 595 G.

GOVERNMENT OF INDIA, PUBLIC WORKS DEPARTMENT.-GENERAL.

#### Calcutta, the 3rd March 1897.

# Engineer Establishment—Cadre numbers for 1897 for regulating promotions of Executive and Assistant Engineers.

#### READ-

Public Works Department Resolution No. 2523 G., dated 28th September 1813.

,, 524 G., ,, 2cth February 1895.

RESOLUTION.—The Governor General in Council is pleased to fix the cadre numbers and limiting scales for regulating the promotions of Executive and Assistant Engineers for the year 1897, or pending further orders, as below:—

							1			LIMITING	SCALE.			
		ī 1st					Cadre number for 139;	Execu	tive Enginee	rs.	Assistant Engineers.			
•								1	2	3	<b>1</b>	3		
n 20 P P P								}				1		
Madras	•	•	•	•	•	•	72	18	11	7	14	11	11	
Bombay	•	-	•	•	•	•	84	21	13	8 :	17	12	1	
Bengal	•	•	•	•	•	•	52	13	8	5	10	8	5	
North-We	stern I	•rovin	ces a	nd O	ıdh	•	92	23	1.4	9	18	14	14	
Punjab	•	•		•	•	•	115	29	17	11	23	18	1,	
Local Adr	ninistr	ations		•			130	32	20	13	26	19	20	
Railways		_	_				180	45	27	18	36	27	27	

The rules laid down in para. 6 of Resolution No. 2523 G., dated 28th September 1893, will continue to ope rate.

- 2. The rule laid down in para. 2 of Resolution of February 1895, quoted in the preamble, for regulating temporary promotions to the 3rd grade of Executive Engineers, will be maintained on all the lists for the year 1897.
- 3. Attention is specially invited to the fact that the cadre numbers for the year sanctioned under these orders are intended solely as the basis for calculating the several limiting scales which regulate the promotions of Executive and Assistant Engineers on each list. These numbers are, under present circumstances, fixed on different considerations to those with reference to which the strength of the Engineer Establishment is decided. An increase therefore in a cadre number for calculating the scale affords no ground for increasing the sanctioned strength, and the fact of such increase cannot be put forward as an argument for increasing that strength.

ORDER.—Ordered, that the above Resolution be circulated to the Local

The Governments of Madras and Bombay, Public Works Department, Governments General and Railway Branches.

The Governments of Bengal, the North-Western Provinces and Oudh,

The Chief Commissioners of the Central Provinces, Burma, Assam, and Coorg.

The Resident at Hyderabad.
The Agents to the Governor General for Rajputana, Central India, and Baluchistan.

The Accountant General, Public Works Department.

The Director General of Railways
The Consulting Engineers to the Government of India for Railways,
Calcutta, Lucknow, and Assam.

Administrations and Officers noted on the margin, for information and guidance, and that it be published in Part I of the Gasctte of India.

No. 94.—The following is published for general information:—

No. 100 R. T.

GOVERNMENT OF INDIA, PUBLIC WORKS DEPARTMENT-RAILWAY TRAFFIC.

Calcutta, the 2nd March 1897.

## General Rules of 1895 for working railways open for traffic.

#### READ-

Section 47 of the Indian Railways Act, 1890

- Government of India, Public Works Department, notification No. 118, dated the 21st March 1895, publishing—in the Gazette of India of the 23rd March 1895—the Government of India circular No. 6 Railway, dated the 12th March 1895, and the General Rules, therewith promulgated, for all open lines of railway in British India administered by the
- Government of India, Public Works Department, notification No. 257, dated the 28th May 1896, publishing—in the Gazette of India of the 30th May 1896—the Government of India circular No. 3 Railway, dated the 22nd May 1896, and the amended rules therewith promulgated.
- Government of India, Public Works Department, notification No. 55, dated the 5th February 1897, publishing—in the Gazette of India of the 6th February 1897—the Government of India circular No. 3 Railway, dated the 3rd February 1897, and the addenda and corrigenda to the rules therewith promulgated.
- Letter from the Government of Bombay, Public Works Department, Railway Branch, No. 515, dated the 19th February 1897, forwarding letter from the Agent of the Bombay, Baroda and Central India Railway Company, No. 1625, dated the 15th February 1897.

OBSERVATIONS .- The Agent of the Bombay, Baroda and Central India Railway Company has applied that the General Rules for working open lines of railway which were published under the Government of India, Public Works Department, notification No. 118, dated the 21st March 1895 (vide the Gazette of India of the 23rd March 1895), as modified by the Government of India circulars Nos. 3 Railway, dated the 22nd May 1896, and 3 Railway, dated the 3rd February 1897, which were published under Public Works Department notifications Nos. 257, dated the 28th May 1896, and 55, dated the 5th February 1897 (vide the Gazette of India of the 30th May 1896 and 6th February 1897) may be made applicable to the Ahmedabad-Parantij railway from such date as it may be opened for the public carriage of passengers, animals or goods.

RESOLUTION.—The Governor General in Council is pleased to sanction the application of the General Rules for working open lines of railway which may, for the time being, be in force on the Bombay, Baroda and Central India railway, to such portions of the Ahmedabad-Parantij railway as are situate in British territory from the date of opening for the public carriage of passengers, animals or goods.

ORDER.—Ordered that this resolution be published under a notification in Part I of the Gazette of India, as required by section 47, sub-section (3) of the Indian Railways Act, 1890; also that the General Rules cited in the foregoing observations—which have already been published in the Gazette of India—be kept at railway stations as directed by sub-section (6) of the same section.

Ordered, also, that this resolution be communicated to the Government of Bombay, for information and guidance.

No. 95.—The following is published for general information:—

No. 201 R. T.

GOVERNMENT OF INDIA, PUBLIC WORKS DEPARTMENT.-RAILWAY TRAFFIC.

# Calcutta, the 2nd March 1897.

# General Rules for railways under construction.

# READ-

Sections 3 (4), 16 (2), 47 and 148 (1) of the Indian Railways Act (IX) of 1890.

Government of India, Public Works Department, notification No. 4803, dated the 30th October 1890, publishing—in the Gazette of India of the 8th November 1890—the Government of India resolution No. 736 R. I., dated the 17th October 1890, and the General Rules for working railways under construction and not used for the public carriage of passengers,

Letter from the Government of Bombay, Public Works Department, Railway Branch, No. 2457, dated the 18th November 1895, forwarding letter No. 11252 T., dated the 5th November 1895, from the Agent of the Bombay, Baroda and Central India Railway Company.

OBSERVATIONS.—The Agent of the Bombay, Baroda and Central India Railway Company, has applied for leave to adopt, on the Anklesvar-Pardi section of the Rajpipla State railway, the General Rules for working railways under construction and not used for the public carriage of passengers, animals or goods, which rules were published in the Gasctte of India of 8th November 1890, under Public Works Department notification No. 4801, dated the 30th October 1890.

RESOLUTION.—The Governor General in Council is pleased to sanction the application of the General Rules which are referred to in the foregoing observations, to such portions of the Anklesvar-Pardi section of the Rajpipla State railway as are situate in British territory, and which have been sanctioned for construction.

ORDER.—Ordered that the General Rules, which have already been published in the Gasette of India of the 8th November 1890, be further notified to the railway servants and to the public by a copy thereof being kept open to inspection, free of any charge, in the office of the engineer in charge of the construction of the railway.

Ordered, also, that this resolution be communicated to the Government of Bombay, Public Works Department, Railway Branch, for information and guidnce, and that it be published under a notification in Part 1 of the Gazette of andia.

# No. 97.—The following is published for general information:—

No. 200 R. T.

GOVERNMENT OF INDIA, PUBLIC WORKS DEPARTMENT.-RAILWAY TRAFFIC.

# Calcutta, the 2nd March 1897.

# General Rules of 1895 for working railways open for traffic.

# READ-

Section 47 of the Indian Railways Act, 1890.

- Government of India, Public Works Department, notification, No. 118, dated the 21st March 1895, publishing—in the Gazette of India of the 23rd March 1895—the Government of India circular No. 6 Railway, dated the 12th March 1895, and the General Rules, therewith promulgated, for all open lines of railway in British India administered by the Government.
- Government of India, Public Works Department, notification No. 257. dated the 28th May 1896, publishing—in the Gazette of India of the 30th May 1896—the Government of India circular No. 3 Railway, dated the 22nd May 1896, and the amended rules therewith promulgated.
- Government of India, Public Works Department, notification No. 55, dated the 5th February 1897, publishing—in the Gazette of India of the 6th February 1897—the Government of India circular No. 3 Railway, dated the 3rd February 1897, and the addenda and corrigenda to the rules therewith promulgated.
- Letter from the Government of Bombay, Public Works Department, Railway Branch, No. 514, dated the 19th February 1897, forwarding letter from the Agent of the Bombay, Baroda and Central India Railway Company, No. 1627 T., dated the 15th February 1897

OBSERVATIONS.—The Agent of the Bombay, Baroda and Central India Railway Company has applied that the General Rules for working open lines of railway which were published under the Government of India, Public Works Department, notification No. 118, dated the 21st March 1895 (vide the Gasette of India of the 23rd March 1895), as modified by the Government of India circulars Nos. 3 Railway, dated the 22nd May 1896, and 3 Railway, dated the 3rd February 1897, which were published under Public Works Department notifications Nos. 257, dated the 28th May 1896, and 55, dated the 5th February 1897 (vide the Gasette of India of the 30th May 1896 and 6th February 1897), may be made applicable to the Anklesvar-Pardi section of the Rajpipla State railway from such date as the section may be opened for the public carriage of passengers, animals or goods.

RESOLUTION.—The Governor General in Council is pleased to sanction the application of the General Rules for working open lines of railway which may, for the time being, be in force on the Bombay, Baroda and Central India railway, to such portions of the Anklesvar-Pardi section of the Rajpipla State railway as are situate in British territory from the date of opening for the public carriage of passengers, animals or goods.

ORDER.—Ordered that this resolution be published under a notification in Part I of the Gazette of India as required by section 47, sub-section (3) of the Indian Railways Act, 1800; also that the General Rules cited in the foregoing, observations—which have already been published in the Gazette of India—be kept at railway stations as directed by sub-section (6) of the same section.

Ordered, also, that this resolution be communicated to the Government of Bombay, for information and guidance.

# TELEGRAPH.

# The 4th March, 1897.

No. 89.—Corrigendum.—In the last column of Public Works Department Notification No. 43 Telegraph, dated the 28th January, 1897, for 31st December, 1896, read 30th December, 1896.

W. S. S. BISSET, Colonel, R.E., Secretary to the Gaverement of India.



# The Gazette of Kndia.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 6, 1897.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

# PART II.

Notifications by High Court, Comptroller General, etc.

# GAZETTE OF INDIA.

### NOTICE.

The 8th Uctober, 1896.

From the 14th November next, till further notice, the complete Gazette of India will be published at Calcutta. After the 7th November all Notifications and other matter intended for publication in the Gazette should be addressed to the Publisher, 8, Hastings Street, Calcutta.

Revised ra	tes f	rom I	et Fa	nuary	. 18	87.		
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Rules and Notifications issued under Legislative Acts, and having the force of law may be obtained separately at, per page, 2 pice.

By order of Government, all subscriptions must be paid in advance.

Applications for the supply of the Gazette on the public service should be addressed to the Home Department.

Complaints regarding non-receipt of any number of the Gasette should be forwarded within a week after the date on which it is due.

Attention is invited to the Circular Memo. of the Government of India, Home Department, of February, 1870, directing that all Notifications or other matter intended for insertion in the Gazette of India should be delivered at the Publisher's Office not later than 2 P.M. on Friday afternoon, and that matter sent after that hour must be certified to be extremely urgent in order to ensure its appearance in the next day's Gazette.

Matter intended for publication in the Supplement should reach the Press not later than Thursday.

WM. ROSS.
Publisher, Gasette of India.
NA

# GOVERNMENT OF INDIA.

# DEPARTMENT OF REVENUE AND AGRICULTURE.

### INVENTIONS and DESIGNS.

Calcutta, the 4th March, 1897.

# NOTIFICATIONS

No. 794 P.—APPLICATIONS in respect of the undermentioned inventions have been filed, under the provisions of the Inventions and Designs Act of 1888, in the office of the Secretary appointed under that Act during the week ending 27th February 1897:—

No. 72 of 1897.—Amended application. See No. 5 of 1897.

No. 73 of 1897.—Amended application. See No. 409 of 1896.

No. 74 of 1897.—Harry Heatly, civil engineer, of the firm of Heatly and Gresham, Limited, 7, Hastings street, Calcutta, for improvements in or applicable to hot air engines for actuating punkahs, thermantidotes and for other purposes.

No. 75 of 1897.—Kelso King, underwriter, of 120, Pitt street, in the city of Sydney and colony of New South Wales, for improvements in pneumatic tyred wheels to facilitate the inflation of the

No. 76 of 1807.—Friedrich Hermann Schule, manufacturer, of No. 94 Hammerdeuh, Hamburg, Germany, for improvements in and relating to the oscillating supports of shaking sieves.

No. 77 of 1897.—André Braly, civil engineer, of 8, rue Sainte Beuve, Paris and Louis Braly, genealogist, of 19, Cours de la Liberté, Lyons, for improved means of preventing the falsification of liquid and other pro-

ducts, works of art, monetary and other documents, and apparatus for use in connection therewith.

No. 78 of 1897.—Hermann Muller-Thurgau, director, wine growing school, of Waedensweil, near Zurich, Switzerland, for a process for the production of non-alcoholic or feebly alcoholic fruit juices (fruit and grape wines) which may be kept or preserved without change.

No. 79 of 1897.—George Baxter, gentleman, of 1, Fredetick's place, Old Jewry, London, for a new or improved brake for cycles and other road vehicles.

No. 80 of 1807.—Francis Gascoigne Lynde, civil engineer, of Ahmedabad, in the Bombay presidency, for improvements in the switch lock, known as "Blood's patent switch lock," by means of which injury to the switch is prevented in case the points are burst open by a vehicle forcing its way through when they are wrongly set.

No. 81 of 1897.—Amended application. See No. 6 of 1897.

No. 795 P.—Specifications of the undermentioned inventions have been filed, inder the provisions of the Inventions and Designs Act of 1888, in the office of the Secretary appointed under that Act, and copies have been sent to the Governments of Fort St. George and Bombay, the Chief Commissioner of Burma, and the Director

of the department of land records and agriculture, North-Western Provinces and Oudh. These and other specifications are open to public inspection, from 11 A.M. to 4 P.M., at the Secretary's office (Imperial Secretariat, Government Place, West, Calcutta), on payment of a fee of one rupee, and a certified copy of any one of them will be supplied on payment of the fixed expenses of copying:—

No. 44 of 1896.—Taylor Burrows, engineer, of 88, Upper Kenningto: lane, London, and Dick Edwards Radelyffe, ... gentleman, of 56,. Gloucester cresent, Regent's park, London, for improved means or apparatus for de-gumming or otherwise treating by immersion the fibres ! extracted from the plants, stems or straws of flax, hemp, ramie or the like. (Specification filed 19th February 1897)

No. 111 of 1890.—Frances Eliza Hunter, spinster, of Freeman street, North Fitzrov, near Melbourne, in the colony of Victoria, for an improved box-iron (Specification filed 12th February 1897)

No. 131 of 1896.—Robert Cooke Sayer, engineer, of Clyde road, Redland, Bristol, in the county of Gloucester, for improvements in rail-ways. (Specification fded 17th February 1897)

No. 163 cf 1895.—Robert Greenhalgh, warehouseman, of 20, Nicol road, Willesden, London, for an improved method of marking and arranging patterns or sections of wearing apparel, (Specification filed 19th February 1897.)

No. 226 of 18ab.—Abraham Wood, jeweller, of 15, Bridge street, Ramsbottom, in the county of laneaster, for improvements in loom shuttles and tongues. (Specification filed 19th February 1897.)

No 243 of 1896.—William Roberts King,
mechanical engineer,
and Francis Wyatt,
chemist, both of 12, Old
Slip, New York city,
New York, United

States of America, for apparatus and process for forming calcium carbide. (Specification filed 19th February 1897.)

No. 245 of 1895.—Edward Lloyd Pease, engineer, of the firm of Ashmore, Benson, Pease and Co, limited, gasholder manufacturers, Stockton-on-Tees, in the county of Durham, and residing at Hurworth. on-Tees, in the said county, for a novel or improved structural arrangement for combining strength with rigidity in a manner applicable to flooring, walling and other structural purposes. (Specitication filed 19th February 1867.)

No 253 of 1849. Aloys Naville, Philippe
Guye and Charles
Eugene Guye, gentlemen, of No. 20, rue de
Candolle, Geneva, Switzerland, for electrical
gas reaction apparatus,
(Specification filed 19th
February 1807)

No. 28 r of 1890.—Wasudee Balwant Soman, head clerk at the Indo-China mills, 20. Parel road, Cross lane, Parel, Bombay, for improvements in sizing or dressing machines for yarns. (Specification filed 16th February 1807.)

No 310 of 1890.—Paran Chandra Chatterji, depôt store-keeper, E. C. railway, Waltair, for improvements to facilitate the working of tri-colour hand signal lamp. (Specification filed 22nd February 1807.)

No 345 of 1890. - William Alfred Gibbs, gentleman, of Gilwell park, Chingford, England, and Gilbert William Sutton, civil engineer, of Rothmans, Great Baddow, Chelmsford, England, for improvements in apparatus for drying tea and other substances. (Specification filed 17th February 1897.)

No. 362 of 1896.—Charles Frederick Cross, analytical chemist, of No. 4, New Court, Carey street, London, for improvements in the manufacture of alkali cellulose. (Specification filed 17th February 1897.)

No. 365 of 1896.—Charles Frederick Cross, analytical chemist, of No. 4, New court, Carey street, London, for manufacture of soluble cellulose, and of products therefrom. (Specification filed 17th February 1897.)

No. 390 of 1896.—Henry George Hills, tea planter, Silcoorie tea estate, Cachar, for a machine for drying tea and a n a logo us substances. (Specification filed 22nd February 1897.)

No. 419 of 1896.—John Marr, master mariner, of Roseville, Irvine, Ayrshire, N. B., for a tea packing box of novel construction to be called the "Marr tea box." (Specification filed 18th February 1897.)

No. 796 P.—The undermentioned design has been registered, under the provisions of the Inventions and Designs Act, 1888, in the office of the Secretary appointed under that Act, and copies have been sent to the Governments of Fort St. George and Bombay, and the Chief Commissioner of Burma. This and other designs are open to public inspection, from 11 A.M. to 4 P.M., at the Secretary's office (Imperial Secretariat, Government Place, West), Calcutta, on payment of a fee of one rupee, and a certified copy of any one of them will be supplied on payment of the fixed expenses of copying:—

No. 3D of 1897.—Joseph Henry Johnson, mechanical engineer, Aligarh, N.-W. P., for salt castors.

No. 797 P.—THE fees prescribed in Schedule 4 of Act V of 1888 have been paid for the continuance of exclusive privilege in respect of the undermentioned inventions for the periods shown against each:—

No. 144 of 1890.—Alfred Addison Blandy, M.D., of 58, Brook street, Grosvenor square, London, for improvements in the production of new compounds for the manufacture of the soles and heels of boots and shoes and for other and various useful purposes, the said compounds being characterized by their vulcanizing, insulating and other qualities. (From 2nd December 1896 to and December 1897.)

No. 145 of 1891.—Hahnemann Adolphus
Cutmore, electrical engineer, London, for a
new or improved switch

of two or more speaking tubes. (From 31st March 1897 to 31st March 1898.)

No. 208 of 1892.—Beaumont Richard Harrington, civil engineer, of No. 1. Wood street, Calcutta, for an improved refuse and excrement incharator. (From 25th February 1897 to 25th February 1898.)

No. 211 of 1892.—John Rickie, district locomotive superintendent,
frontier section of the
North-Western railway,
Quetta, for improvement
in compound engines.
(From 6th March 1897
to 6th March 1898.)

No. 798 P.—WHEREAS the inventors of the undermentioned inventions have respectively failed to pay, within the time limited in that behalf by the fourth schedule to the Inventions and Designs Act (V of 1888), the fees hereinafter respectively mentioned, it is hereby notified that under the provisions of section 8, sub-section (2) of the said Act, the exclusive privilege of making, selling, and using the said inventions in British India and of authorising others so to do has ceased:—

No. 232 of 1891,—John Driscoll's invention for saving of life and property. (Specification filed 23rd November 1891.)

No. 307 of 1891.—John Driscoll's invention for saving of life and property in cargo boats, steam launches and other vessels. (Specification filed 25th November 1891)

Fee in respect of the continuance of an exclusive privilege-

(b) After the filing of the specification and before the expiration of the fifth year from the date of the filing thereof—

The sum of \$50 for each of the said inventions.

# NOTICES.

All communications relating to Act V (the Inventions and Designs Act) of 1888 should be addressed to the "Secretary to the Government of India, Department of Revenue and Agriculture (PATENTS BRANCH), CALCUTTA."

The office of the Secretary under the Act is open for the transaction of business from 11 A.M. to 4 P.M. on all days except Sundays and gazetted holidays.

The Government of India are advised that as trade marks are not "designs" within the meaning of the Act, they cannot be registered under Part II.

The fees pavable under the fourth and sixth schedules are now collected in cash, and applicants are warned that they must be responsible for any delay in cashing cheques.

Copies of the weekly notifications, and of the quarterly lists, of applications and specifications filed in the Secretary's office are now on sale to the public at one anna and eight annas a copy respectively.

Attention is requested to the rules made by the Government on the 10th October 1895 in regard to the preparation of applications, specifications and drawings.

All applications made under the Inventions and Designs Act, V of 1888, will from this date (December 19th, 1896) lie in the visitors' room of the Patents Office for ten days from the date of the Gazette of India in which their filing may have been notified; or, if the tenth day is a holiday, till the evening of the office day next following.

A. T. PRINGLE,

Offg. Secy. under the Inventions and

Designs Act, 1858.

# BOARD OF REVENUE, MADRAS.

# NOTIFICATION UNDER SECTION 30 OF ACT XII OF 1882.

(The Indian Salt Act.)

In exercise of the powers conferred by the 2nd paragraph of Notification No. 769, dated 11th February, 1838, issued by the Governor General of India in Council (in the Department of Finance and Commerce), under section 28 of Act XII of 1882, and published at pages 67—72 of the Gizette of India, dated 11th February, 1883, the Commissioner of Salt, Abkari and Separate Revenue, Madras Presidency, under section 30 of Act XII of 1882, authorizes each of the persons named below to exercise the powers of a Salt Revenue Officer:—

Locality. Name.		Rank.		Powers to be conferred on each.	REMARKS,				
Province of Orissa		Ram Prodhan Bona Behara			• !	T	eon.		Vice Raghunath Naik, dismissed. Vice Brindaban Parida,
Ditto		Sunkur Dhar		•	• ;	Ditto	•	Ditto .	resigned.
Ditto	•	Biru Barık	•	•	• !	Ditto	• ,	Ditto .	Vice Ghuna Mandal forfeited appointment

BOARD OF REVENUE:

(Separate Revenue), Madras, The 20th February, 1897. R. H. SHIPLEY,

Acting Secretary

# ACCOUNTANT GENERAL, PUBLIC WORKS DEPARTMENT.

# NOTIFICATION.

### ESTABLISHMENT.

Calcutta, the 5th March, 1897.

No. 5.—Mr. J. M. Hartley, Assistant Examiner of Accounts, is transferred from the Office of the Examiner of Public Works Accounts, Bengal, to that of the Examiner of Accounts, Oudh and Robilkhand Railway.

A. R. BECHER,
Offg. Accountant General.

# THE RESIDENT IN MYSORE.

# NOTIFICATIONS.

# Bangalore, the 22nd February, 1897.

No. 720.—Tenders are hereby invited for a contract for the transport of arrack from the Mysore Government Central Distillery, Bangalore, under bond to the depôt in the Civil and Military Station, Bangalore, and the issue of it from the depôt to the licensed retail shops in the said Station during the period of five years beginning with 1st April, 1897, and ending with 31st March, 1902.

- 2. The terms of the contract are those contained in the annexed form of agreement which must be executed by the contractor, as required by the rules in Resident's Notification No. 3207—379-92, dated 14th September 1894.
- 3. Each tender should specify the lowest rate per gallon at which the tenderer is prepared to undertake to transport liquor from the Distillery to the depot and there issue it to the retail license holders after collecting the prescribed duty thereon. The rate specified in the tender which is accepted by the Resident in Mysore shall be the rate at which remuneration will be payable to the contractor during the full period above described.
- 4. Each tender must be accompanied by a deposit of R100 and enclosed in a scaled cover superscribed with the words "Tender for transport and distribution of arrack for the Civil and Military Station," and must be delivered at the office of the Collector, Civil and Military Station of Bangalore, on or before noon of Monday, the 15th Murch, 1897. The tenders will then be opened by the Collector, but the final disposal of the tenders will rest with the Resident in Mysore who may refuse or accept any tender without assigning his reasons. The deposits made by the applicants whose tenders are rejected, will be returned to them on their application.
- 5. The person whose tender is accepted by the Resident, shall be required within eight days of the acceptance of his tender being communicated to him to deposit at the Resident's Treasury, Bangalore, a further sum in cash or in Government Securities, duly endorsed in favour of the Collector of the Civil and Military Station, to make up with the deposit previously made the sum of R3,000, and to execute an agreement in the annexed form on proper stamp, and if he fail or refuse to make the deposits required, the deposit already made will be forfeited to Government and the contract otherwise disposed of as the Resident may direct.
- 6. The contract shall not be transferable except with the previous sanction of the Resident in Mysore.

The quantity of arrack conveyed from the Government Central Distillery to the Bonded Depôt and sold to separate shop-keepers yearly from 1892-93 to 1895-95 and during the nine months ending 31st December, 1890, are noted below, the rate of remuneration allowed to the contractor for the transport and issue of the liquor during that period has been 1 anna per gallon:—

Particulars.	1802-03, Gallons.	18-13-94, Gallons.	1894-05, 1 Gallons,	1805-96, Gallons,	1806-07, for nine months ending 31st December 1899, Gallons.
Transported to Civil and Military Station	86,058	90,921	97,570	1,03.675	78,536
Issued to Civil and Military Station separate shops	86,446	91,123	97,476	1,03,007	78,318

# K. D. ERSKINE, Captain, First Assistant to the Resident.

WHEREAS I,
the official year beginning 1st April 189, and ending 31st March 189, the right of conveying country spirits from the Central Distillery under bond to the depôt in the Civil and Military Station of Bangalore, in quantities sufficient to meet the demand of the separate shops dependent on such depôt, and whereas the said Resident has agreed to pay me the remuneration hereinafter described, I, the said
for myself, my heirs, legal representatives and assigns, hereby agree and bind myself to all the terms and conditions hereinafter set forth:—

- (1) that I hold myself responsible to Government for the correct delivery of the requisite supplies of liquors to the separate shop-keepers at a depôt to be provided by me in the Civil and Military Station of Bangalore, with the approval of the Collector (which will henceforth be called Bonded Depôt), on production of Treasury receipts in proof of prepayment of duty and price of such liquor; or on prepayment at the Bonded Depôt under orders of the Collector of the duty and price of liquor;
- (1) (a) that I hold myself responsible to Government in case the prepayment of duty and price of liquor is directed to be made at the depot to pay the same into the Resident's Treasury on such date or dates as the Collector may fix from time to time;

(2) that in special cases sanctioned by the Collector, I shall be bound to carry the requisite supply of liquor to any altered locality of the existing depôt, provided the expense to me is not likely to be greater than supplying present depôt;

A CONTRACT OF THE CONTRACT OF

- (3) that as remuneration for my contract, the Government shall pay me, at the end of each month, for every gallon of liquor conveyed by me from the Central Distillery to the depôt, and issued to retail vendors and shall allow me no wastage under any circumstances whatsoever;
- (4) that the usual establishment required for such depột and the house rent shall be paid for by myself;
- (5) that the establishment at the depôt shall keep such accounts as may be prescribed by the Collector, and shall be under the control and orders of myself, and regard themselves as my servants;
- (6) that I shall conform to the Excise Laws and Rules in force, and which may from time to time be issued by Government, and also to such rules of practice as may be prescribed by the Collector;
- (7) that for the due fulfilment of the terms of this contract. I hereby deposit in the Resident's Treasury R in cash, or Government Securities duly endorsed in favour of the Collector to the value of R ;
- (8) that I equally with the depôt-keeper shall be bound by the conditions of the depôt license, Appendix E;
- (9) that I shall be bound to dismiss any of my servants on the requisition of the Collector, and appoint qualified men instead without delay;
- (10) that I shall be bound to make good the loss accruing to Government and the separate shop keepers by short stock or no stock in the said depôt, or by neglect, carelessness in not conveying the necessary supplies of liquor to the depôt in due time;
- (11) that as the liability of the Manufacturers ceases on delivery by them of liquor to me at the Distillery, all further liability or responsibility to account for the whole quantity of such liquor thenceforth, shall rest with me, and any diminution from any cause whatever (Acts of God and the Queen's enemies and robbery by vis Major excepted), shall be made good by me at the rate of R per gallon of 20° under-proof, and proportionately for higher or lower strengths;
- (12) that in case of any breach of the laws and rules or of the aforesaid conditions, or in case of any attempt at traud by my servants, agents or employes, it shall be competent to the Collector to impose upon them, or upon myself in the event of my neglect, a fine not exceeding \$50 for every such breach, or at the option of the Collector to declare the money or any portion thereof deposited by me forfeited; and to cancel the contract with the previous sanction of the Resident in Mysore;
- (13) that the imposition of a fine or the forfeiture of the deposit, or the cancelment of the contract, shall not be held to prevent prosecution for any offence committed under any law for the time being in force, and
- (14) that this contract shall not be transferable except with the consent of the Resident in Mysore.

In witness whereof I set my hand and seal this

day of

hereunto 189

Scaled, signed and delivered in the presence of us:—Witnesses.—

1.

# The 25th February, 1897.

No. 761.—Whereas certain parts of India are visited by, and the Province of Mysore and the Civil and Military Station of Bangalore are threatened with, an outbreak of a dangerous epidemic disease known as bubonic plague, the Officiating Resident in Mysore in exercise of the powers delegated to him by the Governor-General in Council under section 2, sub-section (3) of the Epidemic Diseases Act, 1897, as applied to the Civil and Military Station of Bangalore (Notifications of the Government of India, Foreign Department, Nos. 443-I.A. and 444-I.A., dated the 4th instant, and No. 567-I.A., dated the 12th instant) is pleased to prescribe the following temporary regulations:—

I.—Every passenger train coming from outside the Mysore State to any of the stations to which these rules may be declared by the Resident to be applicable shall be stopped at such station and shall not be taken further until the inspection provided by these rules has been carried out and until the guard in charge of such train has obtained a certificate from the Inspecting Officer at such station to the effect that all persons proceeding further by the said train, whether railway servants or passengers, are free from bubonic plague.

- II.—Every such train shall be emptied for inspection of the passengers in such manner as the Inspecting Officer on duty may direct, and all such facilities shall be afforded by the servants of the Railway Company as the Inspecting Officer on duty may deem to be necessary for the purpose of inspecting
  - (a) persons who have come by such train, whether they intend to proceed by it or not, and
  - (b) persons who intend to start from any of the said stations and to travel by such train.

In particular the doors of all railway carriages shall be locked at the station at which the train last stops before arrival at the station appointed for the inspection of passengers under these rules.

- III.—The Resident in Mysore may appoint any person or persons by name or by virtue of office to be the Inspecting Officer or Officers for the purposes of these rules, and may cancel any such appointment.
- IV.—Inspecting Officers appointed under these rules are empowered to examine all persons arriving by or intending to leave by the trains mentioned, and to detain persons suffering or suspected by them to be suffering from bubonic plague in such places as may be appointed for the accommodation of such persons respectively.
- V.—Inspecting officers appointed under these rules may demand of any person travelling in the trains mentioned his name, his usual abode, and particulars of the places in which he has resided, or which he has visited during the preceding 15 days, and also the address to which he is about to proceed, and any other particulars which the Inspecting Officers may think fit in view of satisfying themselves as to the likelihood of the said persons spreading the infection of the plague. A person so interrogated shall be bound to answer truly to the best of his knowledge and belief all such questions and enquiries.
- VI.—If any such person is found to have, within the preceding ten days, been within a part of India believed by the Inspecting Officer to be infected by the plague, and is unable to satisfy such officer that he is proceeding to any fixed place of residence, such officer may remove him or cause him to be removed to a place provided under Rule IV, and may there cause him to be detained for ten days, when, if he is certified free from the infection of the plague, he shall be permitted to depart therefrom.
- VII.—The police shall act under the orders given by the Inspecting Officer on duty under these rules with regard to compelling persons to submit to such arrangements as may be made by the said officer for the purpose of inspection, and with regard to the detention and segregation of persons suffering or suspected to be suffering from bubonic plague.
- VIII.—Any person disobeying any of these rules or any orders issued thereunder by the Inspecting Officer shall be deemed to have committed an offence punishable under section 188 of the Indian Penal Code, and shall be liable on conviction to be punished with imprisonment of either description for a term which may extend to six months, or with fine which may extend to one thousand rupees or with both.

No. 762.—With reference to this office Notification No. 761, dated the 25th February, 1897, the Officiating Resident is pleased to declare that the rules there prescribed are applicable to the tollowing stations—

Harihar Yesvantpur : On the Mysore State Railway. Bangalore Cantonment on the Madras Railway.

2. With reference to rule 3 of the rules aforesaid, the Officiating Resident is pleased, with the concurrence of the Mysore Durbar in the case of officers serving the Mysore State, to appoint the following to be Inspecting Officers for the purposes of the rules, at the stations opposite to their names:—

The Senior Surgeon with the Government of Mysore at Harihar and Yesvantpur. The Residency Surgeon, Bangalore The Health Officer of the Civil and Military Station Municipality ditto The Medical Registrar ditto hat Bangalore Cantonment. The Hospital Assistant at the Civil and Military Station Municipal Chattram The Vaccinatrix of the Civil and Military Station Municipality The two Hospital Assistants at Harihar Dispensary at Harihar. at ditto ditto ditto The Female The Hospital Assistant at Yesvantpur Dispensary at Yesvantpur. ditto ditto ditto The Female

By Order,

K. D. ERSKINE, Captain,

First Assistant to the Resident.

# HIGH COURT-ORIGINAL SIDE.

#### NOTIFICATION.

Calcutta, the 4th March, 1897.

The Honourable the Chief Justice of the High Court of Judicature at Fort William in Bengal has appointed John Zachary Macaulay Hamilton, Esquire, of No. 50, Lincolns Inn Fields, London, Solicitor, a Commissioner within all parts of England to take altidavits or affirmations or declarations in all suits, matters and proceedings in the Calcutta High Court, and also the acknowledgments of married women in respect of property in India.

By Order,

R. BELCHAMBERS,

Kegestian.

# INDO-EUROPEAN TELEGRAPH DEPARTMENT.

#### ERRATUM.

Calcutta, the 1st March. 1807.

In Notification No. 52, dated 11th Tebruary 1807, published in Part II of the Green India of 13th February, 1807, pige tre, last line, for "14th December, 1880 " read" 10th December, 1895, "

# NOTIFICATION.

Calcura, the 26 h I cheave, 1897.

No. 54.—The redowing promotons in the Indo-European Telegraph Department have been sanctioned, with effect from the dates noted against each, consequent on the department of Mr. 11. B. Harriso, Superintendent, on fur-lough.—

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# F. E. GODFREY,

Examiner of Telegraph Accounts.

# SURVEY OF INDIA DEPART M ENT

### NOTIFICATIONS.

Calcutta, the 26th February, 1897.

No. 192.—Mr G. H. Cooke, late Superinindent, and grade, is appointed officiate as Superintendent, 1st grade, from the 23rd April to the 14th June, 1895, both dates inclusive, vice Colonel R. G. Woodthorpe, C.B., R.E., on deputation with the Mekong Commission.

# The 1st March, 1897.

No 103.—Mr. W. J. Cornelius, Extra Assistant Superintendent, 4th grade, is granted an extension of eleven days' privilege leave in continuation of the leave granted to him in Notification No. 175, dated the 14th December, 1890.

CHAS. STRAHAN, Major-Gent., R.E., Surveyor-General of India.

# AGENT TO THE GOVERNOR-GENERAL, RAJPUTANA.

#### NOTIFICATIONS.

Abu, the 23rd February, 1897.

No. 684-G.—With reference to Foreign Department Notification No. 122-G., dated the 22nd lanuary, 1897. Lieutenant D. G. Peart, Indian 5taff Corps, assumed charge of his duties as Officiating Wing Officer of the Meywar Bhil Corps on the 22nd idem.

# The 21th February, 1897.

No. 694-G—With reference to Foreign Department Notification No. 119-G, dated the 22nd January, 1897, Captain (temporary Major) C. H. Dawson, Indian Staff Corps, on return from furlough, assumed charge of his duties as 2nd-in-Command, Meywar Bhil Corps, and Assistant Political Superintendent, Hilly Tracts, Meywar, on the alternoon of the 14th idem.

No. 696-G.—With reference to Foreign Department Notineation No. 119-G., dated the 22nd January, 1897. Captain (temporary Major) R. A. Cole, Indian Staff Corps, assumed charge of his duties as Officiating Commandant, Meywar Bhil Corps, and Political Superintendent, Hilly Tracts, Meywar, on the afternoon of the 18th idem.

No. 698-G.—With reference to Foreign Department Notification No. 119-G., dated the 22nd January, 1897, Caption (temporary Major) G. G. J. S. Jones, Indian Staff Corps, assumed charge of his duties as Officiating Squadron Commander and 2nd-in-Command of the Ecinputa Irregular Force on the forenoon of the 6th February, 1897.

No 700 G—With reference to Foreign Department Notification No. 119-G., dated the 22nd January, 1897, Lieutenant F. C. L. Waller, Indian Staff Corps, assumed charge of his duties as Officiating Squadron Commander and 2nd-in-Command of the Deoli Irregular Force on the 4th February, 1897.

#### By Order,

L. IMPEY, Captain,
First Assistant Azent to the Governor-General,
Rapputana.

# AGENT TO THE GOVR.-GFNERAL IN BALUCHISTAN.

# ERRATUM.

Quetta, the 20th F. bruary, 1897.

No. 273.—In this office Notification No. 951-C., dated the 5th February, 1897, for "I3th June, 1895," read "10th June, 1895," and for "14th idem," read "11th idem."

By Order,

S. G. KNON, Lieut., Second Assistant.

# AGENT TO THE GOVR.-GENERAL AND CHIEF COMMISSIONER IN BALUCHISTAN.

# NOTIFICATIONS.

Quetta, the 22 of behenny, 1897.

No. 387—Consequent on the appointment of Pandit Nand Fall, Man at of the 1st grade and Munsift of Sim, to oberate as an Extra Assistant Commissioner, the following temporary promotions are made in the graded list of Tahsildara.—

- (1) Laia Udho Dass, Munsiff of the 2nd grade, to official as a Munsiff of the 1st grade,
- (2) Musshi Sved Reinl, Fallsildar of the 3rd grade, to officiate as a Tausildar of the 2nd grade;
  (3) Munshi Amar Shigh, Tallsildar of the 4th
- (3) Munshi Amar Cagh, Tale-ildar of the 4th grade, to officiate as a Talesidar of the 3rd grade.

the 3rd grade.

(4) Lala Cela Ran, Tahsildar of the 5th grade, to officiate as a Palsillar of the 4th grade.

(5) On return thom turbough Munshi Bashir Ah, Nair Lahsilder of Quetta, en R80-eso, is appointed to officiale as a Munsiff of the 5th grade and Munsiff of Sibi, with effect from the date of assuming charge.

No. 390.—The following transfers are made in the graded list of tabeldars of the Balischistan Agency, with effect from the date of assuming charges.—

- (1) On return from privilege leave (sanctioned in thi Office Normation No. 7671, dated the 29th October, 1800), Munshi Ghulam Muhammad, sub. protempere Tahsildar of the 5th grade, and Tahsildar of Musakhel, is posted to Duki;
- (2) Lala Hari Ram, sub. pro tempore Talisil dar of the 2nd grade and Tahsildar of Duki, is posted to Barkhan;
- (3) Munshi Syed Hussain, Tahsildar of the 4th grade and Tahsildar of Barkhan, is posted to Musakhel.

By Order,

S. G. KNON, Lieut., Second Assistant.

# AGENT TO THE GOVERNOR-GENERAL FOR CENTRAL INDIA.

# NOTIFICATIONS.

Indore Residency, the 25th February, 1897.

No. 1947.—Central India Agency Notification No. 1236, dated the 8th February, 1897, granting sixty days' privilege leave to Lieutenant E. T. Carwithen, Officiating Wing Officer, Bhopal Battalion, is hereby cancelled.

A. B. DRUMMOND, Lieut.,
Assistant Agent to the Governor-General
for Central India.

The 26th February, 1897.

No. 1967.—In exercise of the powers conferred by the Government of India in the Foreign Department Notification No. 4370-L, dated the 28th November, 1892, the Agent to the Governor General in Central India hereby authorises the officer for the time being Commanding the Regiment of Central India Horse at Agar to exercise within the limits of the Agar Cantonment the powers of a Magistrate of the second class as described in the Code of Criminal Procedure of 1882.

No. 1968.—In exercise of the powers conterned by the Government of India in the Foreign Department Notineation No. 4370-1, dated the 28th November, 1502, the Ngent to the Governor General in Central India hereby authorises the cancer for the time being Commanding the degiment of Central India Horse at Goona to exercise within the limits of the Goona Cantoniment the powers of a Magistrate of the second class as described in the Code of Criminal Procedure of 1882.

A. D. BANNERMAN, Captain,
For Part Assistant Agent to to Hovernon-G neral
for Control in na.

# NORTHERN INDIA SALT REVENUE DEPARTMENT.

# NOTHICATIONS.

PROMOTIONS.

Agra, the 20th February, 1807.

No 236.—Phai Lakhmir Singh, M. A., Assistani Superintendent, 1st grade, Puolib Mines Division, is promoted to the new 4th grade of Superintendents, 2200 Mr. A. M. S. Carter, Superintendent, transferred to Kohat.

TRANSFERS AND POSHINGS.

No. 237.—The following transfers of Superintendents are ordered.—

Mr. H. A. R. Lyon, from the Saran Circle, Lower Division, Internal Branch, to the Nawa Manufacture Section, Sambhar Division.

Bhai Lakhmir Singh, M.A., from the Khushalgarh Beat, Punjib Mines Division, to the Saran Circle, Lower Division, Internal Branch.

A. B. PATTERSON,

Commissioner, N. I. Salt Revenue Dept.

# DIRECTOR GENERAL OF RAILWAYS.

#### NOTIFICATIONS.

Calcutta, the 26th February, 1897.

No. 13.—Lieutenant W. E. Manser, R.E., Assistant Engineer, 2nd grade, Mandalay-Kunlon Railway, is granted twenty-one days' leave out of India, in extension of that granted him in Notification No. 19, dated the 17th April, 1896.

# The 1st March, 1897.

No. 14.—Mr. J. Woodside, Assistant Engineer, 1st grade, is granted furlough for five days in extension of that sanctioned in Director General of Railways' Notification No. 7 of the 14th February, 1896.

# The 2nd March, 1897.

No. 15.—Mr. A. R. Barrow, Assistant Loco motive Superintendent in class III, grade 2 of the Superior Revenue Establishment of State Railways, has been granted, by Her Majesty's Secretary of State for India, leave on medical certificate for six months in further extension of that notified in Director General of Railways' Notification No. 62 of the 25th August, 1896.

No. 16.—Lieutenant C. F. Anderson, R.E., Assistant Engineer, 3rd grade, is granted three months' language leave under Public Works Department Code, Volume I, Chapter II, paragraph 45, with effect from the forenoon of the 6th January, 1897.

T. GRACEY, Colonel, R.E.,
Director General.

#### POSTAL NOTICE.

Parcels may now be sent by post from India to the Fiji Islands at the revised rates of postage and subject to the revised conditions entered in the schedule below:—

Country or British Colony	Danta	Rates of Postage (Pre	Limit	LIMITS	LIMITS OF SIZE.		Specially Prohibited Contents. (For general prohibitions,	
or Possession.	Route.	payment compulsory)	Weight.	Maximum.	Minimum.	Value.	see clause 221 of the Indian Postal Guide.	
		k a	ь іъ.			£		
Fiji Islands .	Through New South Wales.	For each 'pound or fraction thereof o I	5	Six feet in girth and length combined or 34 feet in length.	Three inches in length by two inches in width and two inches in depth, or 12 cubic inches in all.  Note.—A parcel measuring, say, 12 × 2 × 1 inches would not be refused on the ground that it was less than 2 inches in depth, as its cubic measurement would be 24 inches, or double the prescribed minimum cubic measurement.	50	Letters, money (coin or ban notes) gold dust, bars or gold, live animals, grape in bunches, grape vines or cuttings, articles infringin the customs laws.	

2. Parcels may now be sent by post to Lord Howe and Norfolk Islands, Oceania, at the rates and conditions applicable to parcels for New South Wales.

H. M. KISCH,
Offg. Director General of the Post Office of India.

CALCUTTA,

The 13th February, 1897.

#### POST OFFICE.

#### NOTIFICATIONS.

Calcutta, the 3rd March, 1897.

No. 11210.—Babu Praphulla Chandra Banerji, Superintendent of Post Offices, 1st grade, is granted privilege leave for one month and four days, with effect from the 12th March, 1897, or from the date on which he may avail himself of

Moulvi Hafiz Mahomed Abdul Guny is appointed to act as Superintendent of Post Offices, 4th grade, during the absence on privilege leave of Babu Praphulla Chandra Banerji, or until further orders.

# A. U. FANSHAWE,

Dir. Genl. of the Post Office of India.

# Unclaimed Letters held in the Calcutta treneral Post Office on the 2nd March, 1847.

African Lakes Trading Corporation, Ld.
Agent, Horrocks Mills.
Boggiano, C.
Bruce Lindsay, Esq.
Calder, E. P.
Calder, E. P., Outstanding Collector General and Law Agent.
Clark C.
Clark Agent. Clack, G. Clark, G.

Clark, G.

Coppenoll, Mrs.Van, E. Sabnecker, & Co.

care of Sir Greville Konch, H. P.

Smith.

Costellow, Miss E.

Co.

Costellow, Miss E.

Co.

Clark, G.

Kabuga, M. Moses & Thorns, W. 11., & Co.

& Co.

Watson, Geo. E.

Watson, Geo. E.

Herbert, Esq.

#### Letters marked " Care of Post Office."

Armstrong, T. W. Back, Panney. Bacson, Gene. Bacson, Gene.
Barker, J. P.
Barker, J. P.
Bartet, C. J.
Beatson, Walter
W. G.
Birch, J. W.
Blake, Miss.
Blaneche, Miss A.
Bobby, M.
Brown, G. J., Mrs.
Brown, G. J., Mrs. Brown, J. Brown, J. Nesbit. Brown, Miss M. Carran, A. Chanter, Miss. Cheetham, James Cholton, A. (of Cholton, A' (of Manchester). Clarke, W. W. Cochran, R. C. Coghlan, H. Lolley, P. Cooper, H. D. Corbitt, W. L. Coulter, R. T. Cross, J. C. Cross, Mrs. Cunningham, M. Curtis, Miss L.

Fortesque, Mrs. Friedman, S. Galbrathe John, M. R.
Garrette, Leoni,
Miss.
Given, W. Scott,
Gomas, F.
Gordon, Mis. B.
Green, G.
Greenway, A. C.
Greenway, A. C.
Greenwood, Mis. K.
Greel, C.
Hake, O. G.
Hall, G.
Hancox, H. W.,
Capt. M. R. Capt. Hausz, M. B. Hansz, M. B.
Harton, Alma.
Hay, A. R.
lie ti, Henri.
Hill, Mrs. N.
Hind, Arthur Mrs.
Horstmann, H.
Hosking, R.
lvey, A.
James, J.
King, J. G.
Knoll, H.
Lang-field, J.
Leal, W.
Lemon, E. A. Leaf, W.
Lemon, E. A.
Lesser, T. O.
Lockhart, Mrs.
Lopezco, Mrs. F.
Lynch C. F.
Martland, T.
Mardon, H. Cross, Mrs.
Cunningham, M.
Curtis, Miss L.
D'Agnebelle, P.
Dally, H.
Deasy, M. D.
Decruze, Mis, H.
Delhin, Reist, Miss.
Dellongeville Albert,
London Comte.
Desliva, W. S.
Debouza, J. F. (care of Roland Sceger).
Dick, R.
Dollie, Mr.
D'Padua, J. L.
Draketord, F.
Dunas, Mrs. H.
Eaton, Sam.
Eaves, S. C
Edwards, J. T.
Evans, H.
Fenn, R.
Flening, A.
Forbes, J. D.

Lusser, T. A.
Lusser, T. O.
Marthand, T.
Marthand, T.
Marthand, T.
Marthand, T.
Mattland, T.
Marthand, T.
Mattland, T.
Marthand, T.
Mattland, T.
Mattland

Rces, Mrs. Stanley.
Renard, M. L.
Renton, A. L.
Renton, A. L.
Rehter, F. A.
Rebertson, Wm.
Rodgerson, J.
Rosenberg, L.
Roussac, J.
Rowley, J. D.
Russell, Mrs. E.
Sander, Lacut.
Sawm & Co.
Schulerd, Mrs. Kate.
Schwartzmama, J.
Shappera, Mrs. R.
Shappera, Mrs. R.
Shaples, Miss R.
Silnena, Miss E.
(care of F. G. (care of \(\Gamma\), Ashwood, Esq.). (care of F. G. Ashwood, Esq.).
Simington, A. Simpson, H. R., Mrs. Simpson, H. R., Mrs. Simpson, H. Dunkerley, Mr. (care of J. H. Dunkerley).
Smith, W. L. Snowball, W. Sommer, P. Swaine, Mrs. Syming on, A. Talbot, A. Taylor, W. H. Thomas, Mrs. Mary, care of F. Ryan, Esq. Vallance, Mrs. F. Wakefield, Mrs. Walesby, R. N. Webb, Chas. Webb, I. H. Weinblatt, P. Wiesenfeld, A. Wightman, F. W. Wilkins, Erwir. Williams, Frinest. Williams, R. O. Wilson, R. J. Turner. Wing, Major The Wilson, R. J.
Turner.
Wine, Major The
Riffe Brigade.
Winter, A. L.
Winter, Mrs. E. C.
Winters, Mrs. N.
With. M. M.
(Pacific Circus).
Young, Mrs. S. R.

# Registered Letters and Parcels.

Daly, H.
DeLongeville Albert,
London Comte.
Gardiner, A.
Goldenberg,
Moses.

Mayr Alfons, Dr.
Mullagerino, Max.
Peters, F.
Ryan, L., Mrs.
Scott, B.
Simon, Moses.

Solomon, Rachel, Miss. Sommer, Paul. Wilson, R. J. Turner.

# Unclasmed Letters held in the Humbay General Post Office.

Abel, H. F. Abard, J.
Alexander, C. N.
Anton, Del Medico.
Blewett, C. T.,
Major, R.A.
Bloomheld, J. G.

Griffin, Robert. Gancheran, Thos. Golta, Fram (M. R. C. S.) Hall, E., Mrs. Hawse, C. Hall, W. Major, K.A.
Bloomheld, J. G.
Bartey, C.
Barton, Marjorie,
Aliss.
Cocks, G. A.
Cholton, W. B.
Carey, J.
Capo Umberto.
Cox, H. E.
Curtis, W. S.
David, Lieut. (Staff Regt.).
Dannel, A.
Edwards, Alfred H.
Eduljee Jamsetjee.
Evans, H. E.
Ferrari, Michael H.
(Heng. C. S.).
Falkenflug, S.
Francis, Jas.
Grant, J., Col.

Hall, W.
Hall, W.
Hall, W.
Hall, W.
Hall, W.
Hamilton, Lilias, Dr.
Hamilton, Lilia

Pinch, Hayward, Mrs. Pinder, P. Ryder, H. Ram Gurkha Tej Rain Gurkha Tej Richards, J. Spence, Reginald, Mrs. Slowcock, F. Sullivan, Arthur, Styne, Geo. A. Le. Spencer, Stanley, Mrs. Trent, J. H. Lancock, O. K., Capt., R.A. Tulisi Ram. Virge Narayenjee. Varley, Cucilia, Miss. Vaz. J. Weeks, F. Weeks, F. Wallace, E. A. Warbinck, A. Walters, F. A., Mis. Wood, Walter S. Zuckermann, Ewa.

Unclaimed letters held in the Burracapure Post Office on the 2nd March, 1897.

Bedell, E. C. Ormerod, Mrs. Thomson W.

Thomson, A. J., Surgn-Capt.

Wight, W

# The 6th March, 1897.

# CALCUTTA POST OFFICE NOTICE.

Mails for	Date of closing at Calcutta	Route by which despatched.
Aden, Egypt, Europe, America, Zangibar, Mozambique, Delagoa Bay, Mauricius, Madagascar, Feunion, etc., Natal and Cape Colony, and in general all countries served through the	1847, 10th Mar.	Per P. & O. Str. from Bombay.
United Kingdom. Paicels for the United Kingdom	9th ,,	Ditto.
and other Foreign places.  *Australasian Colonies	12th ,,	Vid luticoriu
Colombo	roth ,,	Per P. & O. Str.
Straits Settlements, China, and	16th ,,	Per Steamer Lightning.
Japan. Rangoon and Moulmein	11th ,,	Per B. I. S. N. Cu,'s Steamer.
Rangoon, Moulmein, Tavoy, and	Sth ,,	Ditto.
Mergai. Rangoon, Moulmein, Penang,	oth ,,	Ditto.
and Singapore. Ditto ditto ditto (Supple-	7th "	Ditto.
mental). Akyan, Kyankpyu, Sandoway,	roth ,,	Ditto.
Port Blair	8th ,,	er Steamer
South African Ports	oth ,,	Per Steamer

\*Although the date entered in column 2 is, as far as can be calculated, the latest saie date of posting for the next Mail steamer, full allowance being made for the steamer being in advance of ner published timing, Mails for the places mentioned in column i are despatched daily to Colombo, so that they may proceed by any steamer that has been unusually accelerated or retarded or by any special opportunity that may be afforded by a steamer not belonging to one of the regular lines. Although the date entered in column 2 is, as far as can be cal

The letter-box for Inland articles including articles for Burma and Port Blair and for Ceyron by land route) will be cleared for the last time for articles without the late fee at 7-30 P.M. precisely, the last time for articles without the late fee at 7-30 P.M. precisely, the last time for articles without the late fee at 7-30 P.M. precisely, after which hour Inland letters and papers fully prepared and after the late posting attempt to 8 P.M. and up to 8-45 P.M. with a late letter fee of 1 anna for the Chord Mail only.

On the day of despatch of the Mail for the Australasian Colonies via Futicoin, the letter-box for Foreign articles will be cleared for the last time for articles without the late fee at 8-30 P.M., and late letters and papers fully prepaid will be received up to 9 P.M.

On the day of despatch of the Mail for Europe, the letter-box tor Foreign articles will be cleared for the last time for articles without the late fee at 9 P.M., and late letters and papers fully prepaid will be received up to 9-30 P.M. On other days the letter-box for Foreign articles will be cleared for the last time for articles without the late fee at 7-30 P.M., and late letters and papers will be received up to 9 P.M. for despatch by any Foreign Mails despatched the same night. The late fee for Foreign articles is 4 annas, which must be prepaid in stamps affixed to the articles.

JOHN OWENS, Frenchency Positionater, Cacutta

#### PUBLIC WORKS DEPARTMENT.

#### NOTIFICATION.

Simla, the 20th September, 1893.

A Registry Office for men of all grades out of employ is kept up by the Principal, Thomason College, Roorkee. Officers requiring men are requested to apply to Principal.

j. CLIBBORN, Major, S.E., Principal, Thomason College.

# GOVERNMENT CINCHONA FEBRIFUGE.

Cinchona Febrifuge can be purchased by all Government officers, and by anyone taking six pounds at a time, from the Superintendent, Botanic Garden, Calcutta, at the following rates—per four-ounce tim, R2-8; per eight-ounce tim, R5; per pound tim, R10. The general public can be supplied by the Superintendent, Botanic Garden, for cash only, at the undernoted rates: per four-ounce tim, R3; per eight-ounce tim, R0; per pound tim, R12. This medicine is also sold by the principal European and Native druggists in Calcutta. Postage, four annas per four-ounce tim, eight annas per eight-ounce tim, and twelve annas per pound tim, in addition to the foregoing rates.

سنکوبا فبری میو ج یعنی تپ بھگانے والے سنکونا \*

سنکونا مبری میوج کلاته ب بوتانکل کارفن یعنے د پیدی باع نے سپرنتندنت صاحب نے مرایات ملازم مرفزی اور ایلے مشت چهه پوند تک اینے والا مر آدمی عسب درج دیل خرید کرسکتا، می سے یعنے چار ارنس والا تین بقیمت در رویده آتهد آنه ؛ آتهد اردس والا تین بقیمت بانچ رویده : ایک پوند والا تین بقیمت دس ویده .

مام آدمیری کویهه دوا بوتانکل کارتن یعنے کمیدی باغ کے سپرنٹنکانت صاحب سے بقیدمت نقد حسب ارخ فیل مل سکتی هی سے یعنے چار اونس والا ثین بقیدمت چهه رزیده : تین رزیده ؛ آلهه اونس والا ثین بقیدمت چهه رزیده : یک پونگ والا ثین بقیدمت باره رزیده \*

یهه دوا کلکته ئے بوے بوے ولایتی اور دیسی مواخانوں میں بھی بنتی می – ماسواے فیمت مدکورہ بالا ئے معصول دال چار ارنس والے ثین کا اُتّهه آنه : اور اہلے پوند والے ثین کا اُتّهه آنه : اور اہلے پوند والے ثین کا بارہ آنه پوند والے تین کا بارہ آنه پوند والے تین کا بارہ آنه پوند والے تین کا بارہ آنہ پوند والے تین کی بوند والے تین کا بارہ آنہ پوند والے تین کی بارہ آنہ کی بارہ آنہ پوند والے تین کی بارہ آنہ پوند والے تین کی بارہ آنہ پوند والے تین کی بارہ آنہ کی بارہ آنہ پوند والے تین کی بارہ آنہ کی بارہ

# PURE SULPHATE OF QUININE.

Manufactured at the Bengal Government Cinchona Plantation.

From 1st April, 1896, the price of this Quinine will be as tollows:—

1-pound tin, R18, or, post free, R18-12.

½ ,, k 9, ,, R9-8. ½ ,, R4-8, ,, R5.

Analysis shows this Quinine to be of the purest manufacture; and it is guaranteed to be free from wilful mixture with the inferior alkaloids, Cinchonine and Cinchonidine. It is for sale only to Government officers, and only for cash, and may be had from the Superintendent, Botanic Garden, Seebpore, near Calcutta.

# বঙ্গদেশের গ্রণ্মেণ্টের সিন্কোন। আবাদে প্রস্তুত বিশুদ্ধ কুইনাইন।

- --- - -

১৮৯৬ সালের ১লা এপ্রেল হইতে এই কুইনাইনের নিয়াগণিও মূল্য ৬ইবে, যথা —

> ১ এক লোও টেন . ১৮১ বা ভাকনাম্মল বিনা ১৮৪০ <sup>©</sup> া থাব .. .. ৬৮ .. ৯৮ .. ৯৮ .. ১৮৮ া লাকি .. .. ১৮১ .. ১৮১

শ্রীক্ষা করিব। দেশা গিয়াছে ছে এই কুহ্নাহ্ন অভি বিশুদ্ধ এলে গান্ত করা ইহ্যাছে। এবং ইহা যে সনকোনাইন ও সিন্কোনাভাইন নামক অপাকুত ক্ষারের সাহিত ইচ্ছা পুকাক মিলান হর নাহ 
ইহার গারাটী দেওয়া গাহতেছে। ইহা নগদ মূল্যে কেবল গ্রণ্ডেক্সি
ক্মিটাখাগ্রের নিকট বিকর করা ঘাইবে, এবং শ্লিকারা নিকটার 
শ্রিত পারিবে।

# FOR SALE.

Reports on the Inspection of Mines in India during 1893-04 and 1894-95. By JAMES GRUNDY, Inspector of Mines in India (1894 and 1896). Price R1 and R2, respectively.

and 1896). Price R1 and R2, respectively.

To be had on application to the Registrar,
Geological Survey of India, Calcutta.

# METEOROLOGICAL PUBLICATIONS FOR SALE.

At the Meteorological Office, No. 5, Russell Street, Calcutta, at the prices specified below :-

- Hand-book of Cyclonic Storms in the Bay of Bengal for the use of Sailors, describing the phenomena or Cyclonic Storms and Cyclones in the Bay of Bengal, and giving a brief account of six typical Bay of Bengal Cyclonic Storms. It also gives practical hints to sailors respecting Cyclonic Storms in the Bay. Demy, 212 pages, 29 plates (shewing diurnal oscillation of barometer at different Latitudes and Longitudes, mean monthly barometric height, tracks of different Cyclonic Storms, etc., etc.) \$85. etc., etc.) K5.
- Rainfall Map of India in two sheets, scale 64 miles to one inch, showing the annual distribution of rainfall in India (in colours). K3.
- Instructions to Observers of the India Meteorological Department, in which are described in detail the various Meteorological instruments in use at the Meteorological observatories, with full instructions how to read them, etc. Demy, 103 pages. 83.
- Tables for the Reduction of Meteorological Observations in India. This book contains tables for reducing parametric observations taken at different heights, and for calculating humidity and vapour tension, etc., etc. K2.
- Barometer, Wind and Current Charts of the Bay of Bengal and adjacent sea, north of the equator. \$5.
- Charts of the Bay of Bengal and adjacent sea north of the equator, showing the specific gravity, temperature, and currents of the sea surface. R1-8.
- Barometer, Wind and Current Charts of the Arabian Sea and the adjacent portion of the North Indian Ocean, Ks.
- Monthly Weather Review of India, giving a summary of the chief features of the weather in India and containing discussions on atmospheric pressure, narometric depressions, temperature of the air, winds, rainfall, etc. It also contains all available information about snowfal. the mountain districts to the north and north-west of India, and an abstract of observations taken at about 200 observatories in India. Published monthly. Ri per month or R12 per annum. Postage 12 6p. for each copy outside Calcutta.
- India Daily Weather Report and Chart, containing observations recorded at 8 a.m. at 147 observationes, with a Chart shewing the distribution of atmospheric pressure and rainfall all over ind a and a brief summary of the chief teatures of the weather of the day. Issued daily from the Simla Meteorological Office. Monthly appearation Reg. and mostage arms 8. subscription R2, and postage antais 8.

### JOHN ELIOT,

Meteorological Reporter to the Govt. of India.

List of Books for sale at the Library of the Asiatic Society of Bengal, No. 57, Park Street, Calcutta, and obtainable from the Society's Agents, Messrs. Luzac & Co., 46, Great Russell Street, London, W. C., and Mr. Otto Harrassowitz, Bookseller, Leipzig, Germany.

Complete copies of those works marked with an asterisk cannot be supplied—some of the Fusciculi being out of

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Triennial Report of Vaccination in Bengal during the years 1893-96. K1 (2a.)

Triennial Report on the Working of the Charitable Dispensaries under the Government of Bengal for the years 1893, 1894 and 1895. K7 (5a.)

# STATISTICAL DEPARTMENT.

Returns of the Rail and River-borne Trade of Bengal for quarter ending 30th June 1890. 8a. (2a.)
Report on the Rail-borne Traffic of Bengal during the year 1895-96 R1-8 (0a)
Report on the External Trade of Bengal with Nepal, Sikkim and Bhutan for 1895-90. KI (24. 0p.)

Report on the River-borne Traffic of the Lower Provinces of Bengal and on the Inland Trade of Calcutta for 1895-90. Ko (8a.)

# FINANCIAL DEPARTMENT.

Report on the Agricultural Statistics of Ihenidah in K2 (64.

Report of the Excise Commission, 1883-84. Vols. I and II R8 (8a.

Report on the Outstill System in Hooghly and Howrah,

1888. R1-8 (3a.)

Discovery of the exact site of Asoka's Classic Capital of Pataliputra. The Pals Botara of the Greeks and description of the superficial remains, by L. A. Wan-Rt (2a.)

Report on the Administration of the Salt Department during the year 1835-93. R1 24 ) atto ditto of Customs Department in the Bengal

Ditto

Presidency for 1893 99 R4 3a

Ditto ditto of the Stamp Department during the three years ending the 31st Murch 1893, 8a 1a.

Bengal ramine Code Revised Edition of December 895. Sa 120 600

A Guiue to the Royal Botanic Garden, Calcutta. By

Dr (r. King, 1805 ba (1a.) Report on the Administration of the Stationery Depart-

ment for 1895 93. R1 (2n)
Report on the Financial results of the Income Tax
Administration in the Lower Provinces for the year

1801 95. K1 (2a.)
itto ditto of the Excise Administration in
the Lower Provinces for 1895-95. K3 (44) Ditto

#### JUDICIAL.

Rules and Notifications under the Arms Act in English. O.t. (2a.) Ditto Uriya. Ditto Urdu.

2a. (1a)

Ditto Urdu. 2a. (1a)
Question Papers set at the Pleadership and Mooktearship Examinations for the years 1853 -- 90. 8a. (24.)

ditto for 1891 2a. (1a) ditto for 1892. 2a. (1a.) ditto for 1843. 2a. (1a) Ditto Ditto Ditto Ditto ditto for 1894. 2a. (1a)

a. (1a)
1895 2a. (1a)
for 1896. 2a.
Police for 1895 Ditto

Ditto ditto for 1896. 2a. (1a.)
Report on the Police of the Lower Provinces of the

1891 and 1892. Sa (1a)
Question Papers set at the Provincial and Subordinate

Civil Service Evamination for 1890 4a. (12.)

Question Papers set at the Examination of Candidates

Question Papers

for appointment as Sub-Inspectors of Police during 1893-94. 44 (14) o ditto

1893-94. 4a (1a)
Ditto ditto during 1895. 4a. (1a.
Bengal Police Code, Chapter XVI. 4a. (2a)
Ditto ditto in Uriya. KI (2a 0p)
Ditto ditto in Bengali. KI (3a)
Ditto ditto in Hindi. KI (4a. 0p.)

Report on the Legal Affairs of the Bengal Government to 1805 02. 144. (24.)

Reports of the Alipore and Hazaribagh Reformatory
Schools for 1896. 64. (14.)

# PUBLIC WORKS DEPARTMENT.

Index Map of Narainganj and Madanganj, scale 450' - 1' in three sections.

Large Map in 18 sections.

Price per complete set of 21 sections, R7-8 (Sa.)

Manual on the Safe use of Steam, in Hindi. 5a. (2a.)

The Safe Use of Steam, in Bengali. 2a. (3a.)

Ditto in Uriya. 5a. (1a.)

Distribution Return of Officers and Subordinates employed

on Loca, Works in Bengal. Corrected up to 31st December 1800. 2a. (\$a.)

Classified List and Distribution Return of Establishment

or the Public Works Department, Bengal. Corrected up to 31st December 1895. 4a. (1a. 6p.)

Memoranda on the System of Brick-making at Akra.

By A. G. B. ERMNER, Assistant Engineer. R.3 (4a.)

Schedule of Contract Rates for work of different kinds in

the several Divisions in Bengal. Corrected up to 31st December 1893. R5-8 (84)

Table of Tolls prepared by the Collector and Supervisor

of the Calcutta Canals. R2-8 (2a)

The Irrigation Manual for Bengal, Vol. I (3rd Edition, 1892). R2-8 (8a.)

The Irrigation Manual for Bengal, Vol. II (1892)

R1-8 (3a.) venue Report of the Public Works Department, Revenue

ture on Irrigation Bangal, for 1894-95. R5 (44.) ture on Irrigation Canals in Bengal. By C. W. Odina, M.E., M. Inst., C.E., delivered at the Engineering College, Sibpur, on the 23rd February 1893. Sa. (14.) Lecture

A Report on the Water-supply System of the City of Berlin, by A. E. Sier, Esq., A.M. 1.C.E., MEM. 515 1881. R5 (40)

A Report on the Drainage and Sewerage System of the City of Bernn, by A. L. Silk, Esg., A.V. 1,0,8., M. &

san. INST R5 (4a)

Hand-book of Rules and Government Circulars for the use of the subordinates of the Public Works Department, Bengai. 41. (2a.)

A Book of Rules for the Sone Canals, Second edition 1805 44. (34.)

Memorandum on the different methods of ascertaining the discharges or rivers, canals, and open channels, and on the discharges of ordiers and overfals and the flow of water in pipes, by C. W. Obling, Esq. R3-8 (4a)

Supplement to the Memorandum on the different methods of ascertaining the discharges of rivers, canals and open channe's, and on the discharges of orthogs and overtalls and the flow of water in pipes by C. W. Obling, Eso. M. 1881, ed., with notes by W. B. Bestie, Eso., a.m. n.e.s., and by C. C. M. Oxelli, Eso., 4a. (2a.)

Mavigation Canals in India. Two lectures delivered on the 27th Mach and 9th Ann 1895, at Stop in Civi Engineering College, by J. M. Argons M.V., M. 1881, CR. AI 2 (20)

am launch construction. Four lectures delivered at the Stop of Coste Linguistriany Coding in April 1895, by W. R. Sare Electrical Research 83-12 (24) Steam launch construction. Four

List of Ancient Monuments in Bengal revised and

no the Presidency Division Revised Ditto ditto Ditto ditto in the resonancy 2000 and creeks sup to 31st August 1805. R2:3a)
Ditto ditto Burdwan Division, R1:2a) Ditto Parna. Regard ditto Ditto Bhag dour Ra<sub>a</sub>sh**a**ta Ditto ditto KI-4 (2a) K1 24.7 Ditto ditto KI 2a) Dacca 4a (1a.) R1-8 (2a.) Ditta ditto Conttagong Ditto ditto Orissa , R1-8 (2a)
Ditto ditto Chota Nagpur , R1 (2a)
A Book of Rules for the Orissa Canals, first edition

### MARINZ.

Abstract of the Rules of the Road at Sea in Tamil, R1 (14. 0p)

in Telegn Rr (ra. op.) ditto

the Bengal Pilots' Code of Signals. R3 (2a. 6p) Regulations and Suggestions as to the Survey of the Hull, Equipments and Vaccinery of Sea-going Steam-snips carrying passengers and of Inland Steam, vessel

Regulations relating to the Examination of Engineers for Colonial Certificates of Competency under Act VII of 1834. Rt (14.)

Ditto relating to the Examination of Engine-drivers under Act VII of 1884. 2a. (1a.)

Ditto relating to the Examination of Masters and Mates in the Mercantile Marine for Colonial and Home Trade Certificates of Competency, R1 (14.) (Edition of 1895.)

Ditto relating to the Examination of Masters and Mates for local cortificates in the Mercantile Marine, under Act I of 1859. Bt (10.)

Ditto relating to the Examination of Masters, Engineers and Engine-drivers under the Inland Steam-vessels Act. 1884. 4a. (1a.) (Edition of 1895.)

Ditto ditto in Bengali. 10.1. (2a.)

in Hindi. 123. (2a.) ditto

Instructions as to the Survey of Passenger accommodation on Inland Steam-vessels. 2a. (1a.)

Rules, Bye-laws, Regulations and Notifications relating to the Port of Chittagong, 4a. (1a.)

Rules under sections 21, 50 and 51 of the Inland Steam-vesiels Act, Vi of 1884. 44. (14.)

Report on the working of the Native Passenger Ships Act, 1887, in Bangactor 1895-90. 4a. (1a.)

#### APPOINTMENT DEPARTMENT.

The Quarterly Civil List for Bengal, corrected up to 1st January 1897. R3 (4a.)

History of Services of Gazetted Officers, corrected up to July 1895. K1-8 (311.)

#### REVENUE.

The Survey and Settlement Manual, 1895. Ri-10 (6.1) Papers relating to the Cultivation and Trade of Wheat. Sa. (24.)

The inspection Manual, 1391. 8a. (2a.)

Stamp Manual, 1890. R1-8 (44.)

Land Acquisition Manual, 1890. Rr (34.)

Excise Manual, 1891. R2-8 (0a)

The Salt Manual, 1891. R1-8 (3a.)

The Opium Manual, 1891, Part I. Ri (3a) Ditto

1891, Part IV. R3 (72) 1891, Part IV. R3 (44) 1892, Binar, Part II. R3 (5.6) 1893, Bihar, Part IV. R2 8 (04) ditio, ditto, Ditto

duto, Ditto

Ditto

Report of the Honorary Committee for the Management of the Zonogical Garden for the year 1995-99. Sa (1a)

The Records Manual, 1895. R1 (2a.)
The Cess Manual, 1888. R1-8 (4a.)
Manual of Ruies, Forms and Executive Instruction, under the Lind Records Manual et al. (8.0.)  $a_{*} = 0. (0p)$ 

Bengal Embankment Manual Ra. With Map. K3 (24)

Tauzi Manual, 1895 Su. (2a.)
Aid to Revenue and Magisterial Duties in Bengal. By W. C. of territorion, B.C.S. R1-8 (41)
Bengali translation of the revised Salt Manual. 42 (21)

Rules for the Guid ince of Officers in the Administration

of the Salt Department R1-4 (3a)

The Completion Report of Survey and Settlement for Ranka Wards Edute, season 183,104, R1-12 (3a).

Rules under the Bengal Tenancy Act in English

Rules under the Bengal Tenancy Act i 3a. (1a) Rules under the Bengal Tenancy Act in Huidi.

Rules of the Customs Preventive Service in the Lower Provinces of Bengal. 41 (12, 04) Rules under the Indian Factories Act in English and Ben

gah. 40 (10)
Bihar Peasant Life. (Einstrated) By G. A. Gatakson,

Esq., B.C. J. Es (Sa.)
Memorandum on the Revenue History of Chittagong.

By II. J. S. COLLON, C.S. R2-4 (4a.)

A Revenue History of the Sunderbuns
TER, C.S. R2-8 (3a.)

A Sketch of the Additional Research of the Rese

A Sketch of the Administration of the Hooghly District.

By Mr. G. TOYNBER. R1-8 (31)
The Fauna of British India, Part 1. Mammalia. R7-

The Fauna of British India, Part II. Mammalia R7-14 (344)

Fishes, Duto ditto Vol. II. R15 (0a.) Vol. I R13 (0a.) Vol II. R9 14 (41 ditto, Ditto Birds, Ditto ditto Ditto ditto, II. Ry 12 (41.) III. R9-12 (51.) ditto ditto, Vol. III. K9-12 (5-1) Reptilia and Batrachia R13 (04.) Moths, Vol. I. K17-2 (04.) Ditto ditto Ditto ditto Ditto

The Fauva of British India, Moths, Vol. II. R21-4 (6a.) Ditto ditto ditto, Vol. III. R21-4 (6a.) ditto, Ditto

The Fauna will be completed in 7 Volumes. The book will be sold as a complete work in 7 Volumes. Subscription in advance for the complete set must be paid before any volume is supplied.

Annual Report of the Department of Land Records and Agriculture, Bengal, for the year ending 31st March 1896. R1-8 (34.)

ditto Ditto on settlements for the year ending 30th September 1895. R1-8 (3a.)

Memorandum on the material condition of the lower orders in Bengal during the 10 years from 1881-82 to 1891-92, by F. H. B. SKRINE, C.S. K1-8 (2a.)

The Land-Systems of British India, by B. H. BADEN-POWELL, C.I.E., in 3 vols. Price is guineus at the current rate of exchange, (41-8.) For sale to Government officers only,

A Brief History of Bodh Gaya Math, District Gaya, compiled by RAI RAM ANGGRAH NARAYAN SINGH, Bahadur, Deputy Magistrate and Depaty Collector o. Gaya. 8a. (114.)

Notes on the District of Gaya, by G. A. GRIERSON, 1.C.S. R1-8 (Ja.)

Census of India, 1891. Volume III. Tas Lower Provinces of Bengal and their Feudatories (Report) & 3 (Sa.)

ditto. Volume IV: The Lower Provinces of Bengal and their Foudatories (Administrative Tables.) RS (Ki).

itto ditto. Volume V The Lower Provinces of Bengal and their readatories. (The Caste Tables). Ditto Ro (102)

Rules for the grant of ordinary leases of Arabic Lands in the Western Doonis, 4a (1a)

Short Rules for Petty Survey and Settlements, 1895. 4a, (1a.)

Survey and Settlement of the Western Duars in the district of papargari, 1887-95 R2-10 (57).

Rules for the grant of leases of waste lands for Tea

Cultivation in the districts of Jalpar juri and Darjesting. 44 (14) (Edition of 1830)

ditto (Edition of 1874.) 22. (1a.) Ditto

Gazetteer of Sikhim. RS (122.)

Annual Report of the Damraon Experimental Farm for 1895-96. 24 (Az.)

Annual Report of the Burdwan Experimental Farm for ; \_189<sub>3</sub> 96. \_2a. (\$a.)

Annual Report of the Sibpur Experimental Farm for 1895-90 31. (34.)

Early English Administration of Bihar, 1781-1785, Regulard Hand, late Deputy Collector, Shahanad (24)

Rules, for Emigration from Bihar to Birma, in Kaithi, . Ja. 60, (14)

Rules made by Government under the Indian Forest Act VII of 1878, has no tores in the Lower Provinces of Bergal, Secon (Edition of 127)

Census of the Lower Provinces of Bengal 1891 The Provinces I toles, Report

Annual Report on the Survey Operations in Bengal dur-ing the year 1544-75 R1-2 (2a)

Report on the Agriculture of the District of Cuttack. By N. N. BANNERJEE, B.A., M.R.A.C., F.H.A.S. R3 (6a.)

Report on the Agriculture and Agricultural Statistics of the Dacca District. By A. C. Sen, C.S., M.A., M.R. A.C. Rt-8 (3a.)

Agricultural Statistics of the Lower Provinces of Bengal for 1894-95. R1-8 (3a.)

List of trees, shrubs and large climbers found in the Darjeeling District, Bengal. 12a. (2a.)

Report on the Land Revenue Administration of the Lower Provinces for 1895-95. R3 (42.)

# POLITICAL.

Triennial Report on the Administration of the Registration Department in Bengal 10 1894-95 and 1895-95. RI-8 (3a.) Bengal for the years 1893-94.

Note on the Administration of the Registration Department in Bengal (1 1814-95. R1-8 (2a.)

Notes on the Ganwari Dialect of Lohardaga, Chota-Nagpur, by the Rev. E. H. WHITELEY, S. P. G., RANGHI. 0 i. (1 a.)

Administration Report on the Jails of Bengal for the year 1895. R1-8 54.)

Annual Report on the Lunatic Asylums of Bengal for the year 1855 R1 (2a.)

Bengal Jail Code. Revised Edition 1896 R2 (6.c.)

Appendices to the Jail Code. Revised Edition 1895.

Subsidiary Jail Code. Revised Edition 1836. Rt 34.1

#### MISCELLANEOUS.

Reports on the Effects of Artificial Respiration, Intravenous Injection of Amninia, and Alministration of various Drugs, etc., in India and Australian Snakepoisons. KJ (4a)

Report of the Vizagapatam and Backergunge Cyclones of October, 1875 K3 (41)

Winds of Northern India. Ri (23.)

Manual of Materia Medica in Urdu By SHAIK ACBAN ALLY. Sa. (2.1.)

Selection of Papers regarding the Hill Tracts between Assam and Burma, and on the Upper Brahnaputre K5 (4a.)

Tables for use with Brandis' Hypsometer for measuring

the height of trees, etc. St (10.5)
Rules for the estimation of Alcohol in imported spirits.
By C. J. H. WARDEN, M.D. Rto (21)
The Civil Engineering College Calendar, 1891. R2 (21)

Ditto ditto, 1892 R2 (22.)
Descriptive Ethnology of Bengal. By Colone' Edward Tuire Danies -

R45 (R1-4) Sand colues

Way to Health, in Bengali. In, per copy.

Ditto, in Kaitin. in per copy.

A Hand-book of the Management of Ammals in Captivity in Liwet Bengu. By RAM BRAMMA SANVAL (W. 14 photo). R5 (Oa)

photo). R5 (ox)

Ditto ditto (without photo.). R2 (51)

Report on the Tols of Bengal, Bihar, and Orissa. May 1891. R1 (34.)

The List of Books available for sule at the Bengal Secretarizt Book Depot will in fature be published once only in each month.

Space copies of the List will, however, be kept in stack resty for issue of applications for them.



# The Gazette of Andia.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 6, 1897.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

# PART III.

Advertisements and Notices by Private Individuals and Corporations.

## PROMISSORY NOTES.

#### Lost.

The Government Promissory Note No. 012763 of the 3 per cent, lean of 1806-97, for R1,000, standing in the name of Umes Chandra Chakravarti, by whom it was never endorsed to any person. Payment of the above Note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is about to be made for the issue of duplicate in favour of the proprietor.

UMES CHANDRA CHAKRAVARTI, No. 64, Puttitoondu Lane, Kalighat.

#### Lost.

The Government Promissory Note, No. 013380 of the 3½ per cent, of 1893-94 for R500, originally standing in the name of Srimati Syama Jagat Mohin Debi, the proprietress, by whom it was never endorsed to any person. Payment of the above Note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is about to be made for

the issue of a duplicate in favour of the proprietress.

SYAMA JAGAT MOHINI DEBI, 6, Ram Krishna Bagchi's Lanc, Galcuttu.

#### Lost, Stolen or Destroyed.

The Government Promissory Notes, Nos. 033338, 035763 and 037855, of the 4 per cent. loan of 1865, for Rupees five hundred each, originally standing in the names of Sreenath Mookerjee, G. H. Blaquiere, Executor of S. Blaquiere and Dayal Chunder Sabooyee, respectively, and last endersed to Brojobala Dabialias Brojo Coonseri Dabi, the proprietress, by whom they were never endorsed to any other person. Payment of the above note and the interest thereupen have been stopped at the Public Debt Office, Bank of Benga', and application is to be made for accrued interest, and for the issue of duplicates in favour of the proprietress after two years from the date of last advertisement.

SRIMOTI BROJOBALA DABI alias BROJO COOMARI DABI, lunabitan FE

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# The Gaze ot **Endia**.

# PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 9, 1807.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

# PART IV.

Acts of the Governor General's Council assented to by the Governor General.

GOVERNMENT OF INDIA.

# LEGISLATIVE DEPARTMENT.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 4th March, 1897, and is hereby promulgated for general information -

# ACT NO. VI OF 1897.

An Act to amend the Negotiable Instruments Act, 1881.

WHEREAS it is expedient to amend the Negotiable Instruments Act, 1881; It is hereby enacted as follows:-

Short title and commencement

I. (1) This Act may be called the Negotiable In-struments Act Amendment Act, 1897, and

- (2) It shall come into force at once.
- 2. To section 72 of the said Act the follow-Amendment of sec- ing words shall be prefixed, tion 72, Act XXVI of namely, "Subject to the provisions of section 84".
- 3. For section 84 of the said Act the following section shall be substi-Substitution of new tuted, namely:section for section 84 Act XXVI of 1881.

When cheque not for payment within a reasonable time of its duly presented and reasonable time of as drawer damaged there- issue, and the drawer or by. person on whose account it is drawn had the right, at the time when presentment ought to have been made, as between himself and the banker, to have the cheque paid and suffers actual damage, through the delay, he is discharged to the extent of such damage, that is to say, to the extent to which such drawer or person is a creditor of the banker to a larger amount than he would have been it such cheque had been paid.

(2) In determining what is a reasonable time, regard shall be had to the nature of the instrument, the usage of trade and of bankers, and the facts of the particular case.

(3) The holder of the cheque as to which such drawer or person is so discharged shall be a creditor, in lieu of such drawer or person, of such banker to the extent of such discharge and entitled to recover the amount from him.

#### Illustrations.

(a) A draws a cheque for Rs. 1,000, and, when the cheque ought to be presented, has funds at the bank to meet at. The bank fails bet re the cheque is presented. The drawer is discharged, but the holder can prove

against the bank for the amount of the cheque.

(b) A draws a cheque at Umbaha on a hank in Calcutta. The bank fails before the cheque could be presented in ordinary course. A is not discharged, for he has not suffered actual damage through any delay in presenting the cheque.

> J. M. MACPHERSON, Secretary to the Government of India

#### GOVERNMENT OF INDIA.

#### LEGISLATIVE DEPARTMENT.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 4th March, 1897, and is hereby promulgated for general information:—

ACT No. VII OF 1897.

An Act to amend the Indian Emigration Act, 1883.

WHEREAS it is expedient to amend the Indian

Emigration Act, 1883; It is hereby enacted as XXI of 1883 follows:—

- I. (1) This Act may be called the Indian
  Short title and commencement. Emigration Act Amendment Act, 1897; and
  - (2) It shall come into force at once.
- 2. In section 102 of the Indian Emigration
  Amendment of sec. Act, 1883, as amended by XXI of 1883.

  tion 102, Act XXI, Act No. XVIII of 1890,
  1883. section 7, for the words
  "Pritish colony or possession", wherever
  they occur, the word "country", and for the
  words "State, colony or possession", where
  ever they occur, the words "State or country",
  shall be substituted.

J. M. MACPHERSON, Secretar to the Government of India,



# The Gazette of Endia.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 6, 1807.

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# PART V.

Bills introduced in the Council of the Governor General of India for making Laws and Regulations, Reports of Select Committees presented to the Council, and Bills published under Rule 22.

GOVERNMENT OF INDIA.

# LEGISLATIVE DEPARTMENT.

The following Bill was introduced in the Council of the Governor General of India for the purpose of making Laws and Regulations on the 4th March, 1897 .-

## No. 7 of 1897.

A Bill to omend the Indian Stamp Act, 1897.

WHEREAS it is expedient to amend the Indian Stamp Act, 1879. It is hereby enacted as follows :-

- 1. After section 7A of the Indian Stamp Act, 1879, as amended by Act No. VI of 1894, section 2, Addition of new section after section 7A, Act 1, 1879 the following section shall be added, namely -
- "7B. (1) Notwithstanding anything in this Act, any local authority Bonds, debentures or raising a loan under the provisions of the Local oth r certificates issued on loans under Act XI, Authorities Loan 1879, or of any other law for the time being in force, by the issue of bonds, debentures or other ertificates, shall, in respect of such loan, be chargeable with a duty of eight annas per centum on the total amount of the bonds, debentures or

other certificates issued by it, and such bonds, debentures or other certificates need not be stamped and shall not be chargeable with any further duty on renewal, consolidation, sub-division or otherwise.

- " (2) The provisions of sub-section (1) exempting certain bonds, debentures or other certificates from being stamped and from being chargeable with certain further duty shall apply to the bonds, debentures or other certificates of all outstanding loans of the kind mentioned therein, and all such bonds, debentures or other certificates shall be valid, whether the same are stamped or not:
- Provided that nothing herein contained shall exen pt the local authority which has issued such bonds, debentures or other certificates from the duty chargeable in respect thereof under the Indian Stamp Act, 1879, prior to its amendment by this Act, when such duty has not already been paid or remitted by order issued under that Act."
- At endment of No. oo and inddion of new No 60A in Schedule I, Act 1 of 1879.

2. In Schedule I, No. 60, of the said Act, the word "Lease" wherever it occurs, is hereby repealed; and after the said No. 6c the following shall be added, namely :-

"60A. TRANSFER OF LEASE by way of assignment and not by way under-lease.

\_\_\_\_\_\_\_\_\_\_

# STATEMENT OF OBJECTS AND REASONS.

THIS Bill contemplates two small, but by no means unimportant, amendments in the Stamp Law, and it is, in the opinion of the Government of India, very desirable that they

should be given effect to without delay.

2. The first clause purports to add a new section to the Indian Stamp Act, 1879, providing that the bonds or debentures issued by a local authority need not be separately stamped, either in the first instance or on renewal, subdivision, consolidation or otherwise, but that all that is necessary is for the local authority concerned to pay once for all the ad valorem stamp duty (eight annas per cent.) chargeable on the total amount covered by the bonds or debentures. It is further proposed to apply the same provisions to bonds or debentures already issued in respect of outstanding loans raised by local authorities, on the understanding that the full duty leviable under the Act as it now stands shall have been either paid or remitted by an order issued under section 8.

3. The object of the remaining clause is to remove a flaw in Act I of 1879, which has probably resulted in the loss of a considerable amount of stamp-revenue. The assignment of a lease is at present chargeable with the low rate of duty fixed by No. 60 in Schedule I to the Act, and this provision enables conveyances of large and valuable lease-hold estates to be transferred with a merely nominal stamp-duty. It is proposed to add to the schedule a separate No. (60A) expressly providing for this, the references to leases in No. 60 being at the same time repealed.

leases in No. 60 being at the same time repealed.

J. WESTLAND.

The 2nd March, 1897.

J. M. MACPHERSON, Secretary to the Government of India.

#### GOVERNMENT OF INDIA.

#### LEGISLATIVE DEPARTMENT.

The following Report of the Select Committee on the Bill to amend the law relating to Government and other Provident Funds was presented to the Council of the Governor General of India for the purpose of making Laws and Regulations on the 4th March,

WE, the undersigned, Members of the Select Committee to which the Bill to amend

From Chief Commissioner, Coorg, No. 1686, dated 12th November, 1896 [Paper the law relating No.\_1 ]. From Chief Commissioner, British Baluchistan, No. 8191, dated 14th November, 1896, to Government and enclosure [Papers No. 2].
From Chiel Commissioner, Assam, No. 192-L. & L.-4764-]., dated 16th November, 1896 [Paper No. 3].
From Resident, Hyderabad, No. 357, dated 28th November, 1896, and enclosures Papers No. 4].
From High Court, Calcutta, No. 2739, dated 7th December, 1896 [Paper No. 5].
From Government, Bengal, No. 5864-F, dated 9th December, 1896, and enclosures [Papers No. 6].
From Chief Commissioner, Central Provinces, No. 8364, dated 3rd December, 1896 [Paper No. 7].
From Chief Commissioner, Ajmere-Merwara, No. 1456, dated 12th December, 1896
[Paper No. 8].
From Government, North-Western Provinces and Oudh, No. 1637, dated 12th December, 1896, and enclosures [Papers No. 9].
From Chief Commissioner, Burma, No. 507—2 P.-25, dated 11th December, 1896, and enclosures [Papers No. 10].
From President, Board of Directors, Punjab Mutual Hindu Family Relief Fund, Lahore, dated 10th December, 1896 [Paper No 11].

From Government, Punjab and its Dependencies, No. 2363, dated 18th December, 1896, From Government, Punjao and its Dependencies, No. 2303, dated 18th December, 1896, and enclosures [Papers No. 12].

From Government, Bombay, No. 4513, dated 23rd December, 1896, and enclosures [Papers No. 13].

From Government. Madras, No. 873, dated 14th December, 1896, and enclosures [Papers No. 14].

From Directors, North-Western Provinces and Oudh Mutual Hindu Family Relief mit Fund, Dehra Dun, dated 31st December, 1806, and enclosures (Papers No. 15).

From Honorary Secretary, Smd Mutual Hindu Family Relief Fund, dated 13th January, 1897 [Paper No. 16]. From Deputy Chairman, Mutual Hindu Family Pension Fund, Calcutta, dated 3rd February, 1897 [Paper No. 17].

From Chairman, Writers' Building Provident Benefit Fund, Calcutta, dated 4th February, 1897 [Paper No. 18].

From Directors, Muhammadan Mutual Family Relief Association, Lahore [Paper

and other Provident Funds was referred, ha ve considered the Bill and the papers noted in the margin, and have now the honour to subthis our Report, with Bill as amended by us annexed thereto.

 Clause 1.—The amendments in this clause are drafting amendments.
 Clause 2.—In sub-clause (2) we have altered "Government of India" into "Government" in order to extend the benefit of the proposed Act to funds under provincial Governments.

Sub-clause (3).—We have inserted the words "or tramway" to make it clear that the definition applies to tramways as well as railway funds, and we have provided for railway companies who contract with the Secretary of State in Council as well as for those which contract with the Government of India.

Sub-clause (4).—We have added the words "or increment" after "interest" in

No. 19].

consequence of a suggestion made to us.

4. Clause 3.—Following the analogy of the Friendly Societies Act, 1896 (50 and 60 Vict., c. 25), we have provided that payment is primarily to be made to the persons designated by the rules of the fund or to a nominee of the depositor and not to his personal representatives. This will facilitate the speedy distribution of small funds to the persons for whose benefit they are accumulated.

Sums above Rs. 2,000 are not dealt with by this Bill, but we have inserted a saving to show that we have no intention of interfering with rules covering larger sums so far as those rules may be consistent with the existing law.

5. Clause 4.—We have made some verbal amendments and further inserted provisions protecting compulsory deposits from the operation of the Insolvency laws. This is in accordance with a suggestion made by the Secretary of State.

6. We have been asked to extend the proposed Act to various Mutual Societies which have sprung up in different parts of the country, but we do not see our way to doing so, because the main principle of the Bill is to protect deposits which are compulsory under the terms of the depositor's service. Contributions to these societies, which are wholly uncontrolled, must be regarded as on the same footing as any other voluntary insurances.

7. The publication ordered by the Council has been made as follows .-

	In E	ngl	ish.		
Ganette					Date.
Gazette of India					3rd October, 1896.
Fort Saint George Gazette .				•	13th October, 1896.
Bombay Government Gazette		•			8th October, 1896.
Calcutta Gazette					14th October, 1806.
North-Western Provinces and	Oudh	Go	vermin	ent	
Gazette	•				10th October, 1896.
· Punjab Government Gazette					8th October, 1800
Central Provinces Gazette					10th October, 1806.
Burma Gazette					24th October, 1896.
Assam Gazette					24th October, 1890.
Coorg District Gazette	•				2nd November, 1860.
Sind Official Gazette	•	•	•	•	5th November, 1896

#### In the Vernaguiare

				In the Ve	rna	cuia	rs.	
F	rovine	e.		Language.			Date.	
Madras	•	•		Telugu	•		•	13th October, 1896,
				Hindustani	•		•	13th October, 1896.
				$\mathbf{K}_{a}$ narese	•	•	•	13th October, 1806.
				— Malayalam		•		13th October, 1806
				Tamil			•	3rd November, 1866.
Bombay	-			Marathi		•	•	19th November, 1896.
				Gujarathi			-	19th November, 1806,
				Kanarese		•	•	19th November, 1866.
Bengal	•	•	•	Beng 4li	•			27th October, 1-06.
				Hindi		•		31d November, 1896.
				Unya				12th November, 18,6.
North-Wo		Prov	in-					, , , , , , , , , , , , , , , , , , , ,
tes and	Oudh			Uran .		•	-	17th October, 1896.
Punjab		•		Urdu .		•	•	10th December, 1896.
Burma	•		4	Burmese	•	•		31st October, 1896.
Assam	•	•		Bengah				7th November, 1896
Coorg.				Kanarese	•	•		21 d November, 1816
Sind .	•	•	•	Sindhi		•	•	5th November, 1896.

8. We do not think that the measure has been so altered as to require re-publication, and we recommend that it be passed as now amended.

> M. D. CHALMERS. J. WESTLAND. A. C. TREVOR. G. H. P. EVANS. J. D. REES. R. M. SAYANI, JOY GOBIND LAW.

#### No. II.

A Bill to amend the law relating to Government and other Provident Funds.

WHEREAS it is expedient to amend the law relating to Government and other Provident Funds; It is hereby enacted as follows:—

- I. (1) This Act may be called the Provident
  Title. extent and commencement.

  Funds Act, 1897.
- (2) It extends to the whole of British India, including Upper Burms and British Baluchistan; and
  - (3) It shall come into force at once.

Definitions.

2. In this Act-

- (1) "Provident Fund" means a fund in which the subscriptions or deposits of any class or classes of employees are received and held on their individual accounts, and includes any contributions credited in respect of, and any interest accruing on, such subscriptions or deposits under the rules of the Fund:
- (2) "Government Provident Fund" means a Provident Fund constituted by the authority of the Government for any class or classes of its employees
- (3) "Railway Provident Fund" means a Provident Fund constituted by the authority of the Government of India or of any company which administers a railway or tramway in British India, either under a special Act of Parhament or under contract with the Secretary of State in Council or the Government of India, for any class or classes of the employees on, or in connection with, such railway or tramway and
- (4) "compulsory deposit" means a subscription or deposit which is not repayable on the demand, or at the option, of the subscriber or depositor, and includes any contribution which may have been credited in respect of, and any interest or increment which may have accrued on, such subscription or deposit under the rules of the Fund.
- Payment from Government or Railment or Railway Provident Fund on death of subscriber or depositor. and the sum standing to his credit in the books of the Fund does not exceed two thousand rupees, the officer or person whose duty it is to

make payment of such sum may pay it as follows:—

- (a) he may pay it to any person entitled to receive it according to the rules of the Fund or, in the absence of any rule of the Fund to the contrary, to any person nominated in writing by the deceased subscriber or depositor to receive it;
- (b) in any case not hereinbefore provided for he may pay it to any person appearing to him to be entitled to receive it.
- (2) The provisions of sub-section (1) shall apply to any such sum which, at the commencement of this Act, stands to the credit of any subscriber or depositor already deceased.
- (3) Nothing in this section shall affect the validity of the rules of any Fund in so far as such rules may provide for the disposal of sums exceeding two thousand rupees.
- 4. After the commencement of this Act, the Government and Railway Provident Funds not to be attached.

  Any decree or order of a Court of Justice in respect of any debt or liability incurred by a subscriber to, or depositor in, such Fund, and neither the Official Assignce, nor a Receiver appointed under Chapter XX of the Code of Civil Procedure, shall be entitled to, or have any claim on, any such compulsory deposit.
- 5. No suit or other legal proceeding shall lie
  Protection for any.
  thing done in good faith under this Act good taith intended to be
  done in pursuance of the provisions of this
  Act.
- 6. The Governor General in Council may, in

  Power to extend Act his discretion, by notificato other Provident tion in the official Gazette,
  Funds. extend the provisions of
  this Act to any Provident Fund established
  for the benefit of its employees by any loc. '
  authority within the meaning of the Loc
  Authorities Loan Act, 1879.
- 7. Nothing in section 3 shall apply to mone belonging to the estate any European officer, no commissioned officer a soldier dying in Her Majesty's service in Indi or of any European who at the time of his dear was a deserter from such service.

J. M. MACPHERSON, . Secretary to the Government of Indu

V B

#### GOVERNMENT OF INDIA.

# LEGISLATIVE DEPARTMENT.

The following Report of the Select Committee on the Bill to consolidate and extend the General Clauses Acts, 1868 and 1887, was presented to the Council of the Governor General of India for the purpose of making Laws and Regulations on the 4th March, 1897 :-

WE, the undersigned, Members of the Select Committee to which the Bill to consolidate and extend the General Clauses Acts, 1868 and 1887, was referred, have considered the measure and have now the honour to submit this our Report, with the Bill as amended by us annexed thereto.

2 The amendments which we have deemed it necessary to suggest, are not numerous,

and all are briefly explained by the following remarks:—

Clause 3 (16).—We have inserted the word "written" before the word "expressed" in the definition of a "document," in order to draw the provisions of clause 3 (61) [clause followers] 3 (58) of the amended Bill] and so to indicate that a photograph, for example, may fall within the meaning of the term. It will be observed that in section 3 of the Indian Evidence Act, 1872, from which the definition has been taken, the addition of an illustration appears to have been thought desirable to make the intention clear.

Clause 3 (20) of the Bill as introduced.—We have decided to recommend the omission of any definition of the expression "Gazette." It will, we believe, always be found useful to indicate as precisely as possible the manner in which any publication required by an

Act of the Legislature is to be made.

Clause 3 (25) of the Bill as introduced.—We have, in clause 3 (24) of the amended Bill, avoided all attempt at defining the expression "High Court" when used with reference to criminal proceedings, and confined the definition, as in section 2 (11) of the General Clauses Act (I of 1868), to the expression in its relation to civil proceedings. The jurisdictional arrangements, especially in connection with the Court of the Recorder of Rangoon and the Criminal Courts in Burma generally, are in some respects extremely complicated, and we have, therefore, come to the conclusion that it is wiser to adopt this course.

Clause 3 (27) of the Bill as introduced -The declaratory definition of the word "notice" we think it safer on the whole to omit, leaving it to be expressly provided on each occasion, it considered necessary, that a notice must be given in writing Clause 3 (42) of the Bill as introduced.—The change which we have made in the definition of "Political Agent" clause 3 (40) of the revised Bill, is purely formal Clause 3 (55) of the Bill as introduced—In the definition of "son" [clause 3 (53) of

the amended Bill] we have merely transposed the words so as to make the form correspond exactly with that of the definition of "father."

Clause 3 (58) of the Bill as introduced. - The expression "value" is used in varying senses and for various purposes, and we consider that neither the definition in section 3 (13) of the General Clauses Act (I of 1887) nor yet that in the Bill is likely to serve any good purpose. We would not attempt any definition of the word, and have, therefore, omitted clause 3 (58) of the Bill as introduced in Council.

Clause 4.—The omission of the parenthesis " (used with reference to civil proceedings)" and the word "value" needs no further explanation.

Clause 6.- We propose to adhere more closely to the wording of the Interpretation Act, 1880, section 38, by substituting the phrase "unless a different intention appears" for the phrase "unless the contrary is expressed" in the Bill as introduced. It is most desirable to have our law in this particular connection as much as possible in line with that approved in England, and we have, therefore, left the clause practically reproducing the whole of the English section; but we desire, at the same time, to take the epportunity to point out, with reference to the last sub-clause, that in this country it will probably be necessary in some cases expressly to lay down a rule differing from that recognized by the English Statute. Thus, in the present Code of Civil Procedure it is provided that certain proceedings taken in pursuance of a right accrued under the former Code shall be taken in accordance with the new provisions and not with those repealed, and it will very likely be deemed expedient to reproduce that in revising and re-enacting Act XIV of 1882

The second paragraph of this clause we have on further consideration thought it right to delete. It may be that, without any such provision, it would be held that the effect is the same when an enactment expires as when it is repealed; but on the other hand it is conceivable that there might be cases in which, for example, it would be better not to allow a person to be proceeded against after the expiry of a temporary, and possibly very stringent, enactment, although he acted in contravention of it during the period for

which it was expressed to endure Clause 13.—The addition which we have here prefixed, will explain itself. It will be observed that we have deemed it unnecessary to place any limitation upon the application of the familiar rules laid down by the clause.

Clause 15.—We think that it will prove convenient, and is unobjectionable, to make this clause apply to appointments hereafter made, even if they be made under the provisions of enactments passed before the commencement of the proposed Act. We have,

therefore, here slightly altered the language and arrangement.

Clause 20.—The presence of the word "warrant" in the Indian Statute-book might cause confusion in this connection. We have, therefore, struck it out, and at the same time inserted a reference to "forms".

Clause 24.—An amendment similar to that explained above in the case of clause 20 has been made here also. We have further suggested an addition towards the end of

the clause to make the provision more comprehensive.

Clause 26.—We have left this standing, but we think that its proper place is in the

Indian Penal Code, and we trust that, when that is consolidated, the provision here will be repealed and reproduced in the new Code.

Clause 27.—It seems to us that this had better be limited so as to apply only to Acts passed after the commencement of the proposed Act, and we have amended the clause accordingly.

3. The publication ordered by the Council has been made as follows:--

#### In English.

Gazet	tc.						Date.
Gazette of India	•			•	•		6th February, 1897.
Fort Saint George Gazette	•	•		•	•		
Bombay Government Gazette	•	•	•	•	•		11th February, 1897.
Calcutta Gazette			•	•	•		10th February, 1807.
North-Western Provinces	and	O	ıdh	Go	vernm	ent	2. 2.
Gazette	•			•			13th February, 1897.
Punjab Government Gazette	•		•		•		18th February, 1897.
Central Provinces Gazette .	•		•	•			13th February, 1897.
Burma Gazette	•	•			•		20th February, 1807.
Assam Gazette				•			20th February, 1807.
Coctg District Gazette .	•	•		•	•		(not reported)
Sind Official Gazette .	•	٠	•	•	•	•	( n )

#### In the Vernaculars.

					2	, ., ,,,		,		
Province.				Language.				Date.		
Madras	•		•		Tamil .			•		23rd February, 1897.
					Telugu .	•	•	•	•	23rd February, 1897.
					Hindustani			•	-	23rd February, 1897.
					Kanarese .		•		•	23rd February, 1897.
					- Malayalam		•			23rd February, 1897.
- Bombay	•	•	•	•	Marathi .	,	•			(not reported.)
					- Gujarathi .		•	•		19
					Kanarese	•				٠,
Bengal		•	•	•	Bengali .		•	•	•	**
					Hindi .	•				**
					Uriya .	•	•			**
North-W and O		n Pi	rovin	ces	Urdu .	•	٠	٠	•	**
Punjab					Urdu .				-	*9
Central 1	Provi.	nces			Marathi .					•
					Hindi .					19
					Kanarese .					79
Burma					Burmese .					19
$\Lambda_{25am}$					Bengale .					**
Coorg					Kanarese .					29
,					Marathi .					**
Sindh					Sindhi .					2)

4. We consider that the measure has not been so altered as to require re-publication, and recommend that it be passed as now amended.

> M. D. CHALMERS. J. WESTLAND. H. E. M. JAMES. P. ANANDA CHARLU. G. H. P. EVANS. R. M. SAYANI, H. T. PRINSEP.

The 2nd March, 1897.

I SHOULD like to record that I dissent from clause 3 (20) of the Bill annexed.

H. E. M. JAMES.

# No. II.

# THE GENERAL CLAUSES BILL. 1897.

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#### Preliminary.

#### SECTIONS.

- 1. Short title and commencement.
- 2. Repeal.

#### General Definitions.

- 3. Definitions.
- 4. Application of foregoing definitions to previous enactments.

# General Rules of Construction.

- 5. Coming into operation of enactments.6. Effect of repeal.
- 7. Revival of repealed enactments.
- 8. Construction of references to repealed enactments.
- g. Commencement and termination of time.
- 10. Computation of time.
- 11. Measurement of distances.
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- 13. Gender and number.

#### Powers and Functionaries.

#### SECTIONS.

- 14. Powers conferred on the Government to be exercisable from time to time.
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- 16. Power to appoint to include power to suspend or dismiss.
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- 20. Construction of orders, etc., issued under enactments.
- 21. Power to make, to include power to add to, amend, vary or rescind, orders, rules or bye-laws.
- 22. Making of rules or bye-laws and issuing of orders between passing and commencement of enactment.
- 23. Provisions applicable to making of rules or byc-laws after previous publication.
- 24. Continuation of orders, etc., issued under enactments repealed and re-enacted.

#### Miscellaneous.

- 25. Recovery of fines.
- 26. Provision as to offences punishable under two or more enactments.
- 27. Meaning of service by post. 28. Citation of enactments.
- 29. Saving for previous enactments, rules and bye-laws.

#### THE SCHEDULE.

ENACTMENTS REPEALED.

A Bill to consolidate and extend the General Clauses Acts, 1868 and 1887.

WHEREAS it is expedient to consolidate and extend the General Clauses Acts, 1868 and 1887; It is hereby enacted as follows:-

I of 1868. I of 1887.

## Preliminary.

Short title and commencement.

- 1. (1) This Act may be called the General Clauses Act, 1897; and
  - (2) It shall come into force at once.

Repeal.

2. The Acts mentioned in the schedule are repealed to the extent specified in the fourth column thereof.

General Definitions.

Definitions.

3. In this Act, and in all Acts of the Governor General in Council and Regulations made after the commencement of this Act, unless there is anything repugnant in the subject or context,-

" Abet. "

(1) "abet," with its grammatical variations and [I of 1887, cognate expressions, shall have the s. 3 (1).] same meaning as in the Indian Penal XLV of 1860.

" Act."

Code:

(2) "act," used with reference to an offence [Cf MLV of or a civil wrong, shall include a series 1860, ss. 32 of acts, and words which refer to acts and 33, and done extend also to illegal omissions:

(35).]

' Affidavit."

(3) "affidavit" shall include affirmation and [1 of 1868, declaration in the case of persons by s. 2 (17).] law allowed to affirm or declare instead of swearing:

"Barrister."

(4) "barrister" shall mean a barrister of [1 of 1868, England or Ireland, or a member of the s. 2 (14).] Faculty of Advocates in Scotland:

" Bengal Act."

(5) "Bengal Act" shall mean an Act made by the Lieutenant-Governor of Bengal in Council under the Indian Councils
Acts, 1861 and 1892:

(6) "Bombay Act" shall mean an Act made
by the Governor of Bombay in Council

under the Indian Council

and Acts 1861

" Bombay

under the Indian Councils Acts, 1861 24 & 25 Vict and 1892:

c. 67; 55 & 56 Vict., c. 14.

" British In-

(7) "British India" shall mean all terri- [52 & 53 tories and places within Her Majesty's Vict., c. 63, dominions which are for the time being 5. 18 (4); cf. governed by Her Majesty through the (8).] Governor General of India or through any Governor or other officer subor-dinate to the Governor General of India:

1 F	TE GAZETTE OF INDIA, MARCH 6, 1897.
"British pos- cession."	(8) "British possession" shall mean any [52 & 53 part of Her Majesty's dominions, Vict., c. 63, s. exclusive of the United Kingdom, and, where parts of those dominions are under both a central and a local legislature, all parts under the central legislature shall, for the purposes of this definition, be deemed to be one British possession:
" Chapter."	(9) "Chapter" shall mean a Chapter of the [1 of 1887, Act or Regulation in which the word > 3 (2).] occurs:
"Collector."	(10) "Collector" shall mean, in a Presiden-[6]. Bo Act cy-town, the Collector of Calcutta, III of 1886, Madras or Bombay, as the case may N-W. P. & be and, elsewhere, the chief officer O. Act I of in charge of the revenue administra- 1887, s. 2 tion of a district:
" Colony."	(11) "Colony" shall mean any part of Her [52 & 53 Majesty's dominions, exclusive of the Vat, e 63 British Islands and of British India, and, where parts of those dominions are under both a central and a local legislature, all parts under the central legislature shall, for the purposes of this definition, be deemed to be one colony:
"Commence- nicit."	(12) "commencement," used with reference [! ot 1887, s. to an Act or Regulation, shall mean the 3 4) ] day on which the Act or Regulation comes into force;
" Commis- sioner"	(13) "Commissioner" shall mean the chief [NW. P & officer in charge of the revenue admin- O Act I of issertation of a division:
" Consular officer."	(14) "consular officer" shall include consul- [54 & 55 general, consul, vice-consul, consular Vict, c 36, agent, pro-consul and any person for the time being authorized to perform the duties of consul-general, consul, vice-consul or consular agent:
" District Judge."	(15) "District Judge" shall mean the Judge [1 of 1868, of a principal Civil Court of original s.2 (12).] jurisdiction, but shall not include a High Court in the exercise of its ordinary or extraordinary original civil jurisdiction:
"Document."	(16) "document" shall include any matter [I of 1872, written, expressed or described upon *.3.] any substance by means of letters, figures or marks, or by more than one of those means, which is intended to be used, or which may be used, for the purpose of recording that matter:
"Enactment."	(17) "enactment" shall include a Regulation (as hereinafter defined) and any Regu- lation of the Bengal, Madras or Bombay Code, and shall also include any provision contained in any Act or in any such Regulation as aforesaid:

" Father."	(3,4)	"father", in the case of any one whose [G.1 of 1868,
	` '	personal law permits adoption, shall s. 2 (19). J include an adoptive tather:
"Financial year."	(19)	"financial year" shall mean the year [1 of 1887, commencing on the first day of April: 5.3'(5).]
"Good faith."	•	a thing shall be deemed to be done in [45 & 46 "good faith" where it is in fact done vict., c. 61, s. 90; 56 & 57 honestly, whether it is done negligently vict., c. 71, or not:  s. 62.]
" Govern- ment."	(21)	"Government" or "the Government" [C. XIV of shall include the Local Government as 1882, s. 2.] well as the Government of India:
"Govern- ment of In- dia,"	(23)	"Government of India" shall mean [1 of 1868, the Governor General in Council or, during the absence of the Governor General from his Council, the President in Council, or the Governor General alone, as regards the powers which may be lawfully exercised by them or him respectively:
"Her Majes- ty" or "the Queen."	(23)	include Her successors: 8. 2 (7).]
" High Court."	(24)	civil proceedings, shall mean the highest (11).1  Civil Court of appeal in the part of British India in which the Act or Regu- lation containing the expression operates:
"Immoveable property."	(25)	"immoveable property" shall include [10f 1868, s. land, benefits to arise out of land, and 2 (5).] things attached to the earth, or permanently tastened to anything attached to the earth:
4 Imprison- ment."	(26)	"imprisonment" shall mean imprison-[lof1868, ment of either description as defined \$.2(18).] in the Indian Penal Code; XLV of 1860.
"India."	(27)	"India" shall mean British India, to-[C/. 52 & 53] gether with any territories of any Native Vict. c. 63. Prince or Chief under the suzerainty of Her Majesty exercised through the Governor General of India or through any Governor or other officer subordinate to the Governor General of India:
" Local au- thority."	(28)	"local authority" shall mean a municipal [1 of 1887, committee, district board, body of port s. 3 (5).] commissioners or other authority legally entitled to, or entrusted by the Government with, the control or management of a municipal or local fund:
"Local Gov- erument."	(29	) "Local Government" shall mean the [1 of 1868, person authorized by law to administer s. 2 (10).] executive government in the part of British India in which the Act or Regulation containing the expression operates, and shall include a Chief Commissioner;
" Madras Act."	(30)	"Madras Act" shall mean an Act made 24 & 25 Vict., by the Governor of Fort St. George in c. 67; 55 & 56 Council under the Indian Councils Acts, Vict., c. 14. 1861-and 1892:
"Magistrate."	(31	"Magistrate" shall include every person exercising all or any of the powers of a X of 1882. Magistrate under the Code of Criminal Procedure for the time being in force:

" Master" (of a ship),	(32) "master," used with reference to a ship, [1 of 1887, shall mean any person (except a pilot *. 3 (8).] or harbour-master) having for the time being control or charge of the ship:
" Month."	(33) "month" shall mean a month reckoned [1 of 1868, according to the British Calendar: 5. 2 (4).]
" Moveable property."	(34) "moveable property" shall mean pro-[1 of 1868, perty of every description, except im- s. 2 (6).] moveable property:
"North-Wes- tern Provin- ees and Ough Act."	(35) "North-Western Provinces and Oudh 24 & 25 Vict., Act" shall mean an Act made by the c. 67; 55 & 56 Lieutenant-Governor of the North- Western Provinces and Oudh in Council under the Indian Councils Acts, 1861 and 1892:
" Oath."	(36) "oath" shall include affirmation and de- [1 of 1868, claration in the case of persons by s. 2 (17).] law allowed to affirm or declare instead of swearing:
" Offence."	(37) "offence" shall mean any act or omis-[1 of 1987, sion made punishable by any law for the \$\cdot 3 (9).] time being in force:
" Part."	(3δ) "Part" shall mean a Part of the Act or [1 of 1887, Regulation in which the word occurs:
" Person."	(39) "person" shall include any company or [1 of 1868, association or body of individuals, s. 2 (3).] whether incorporated or not:
" Political Agent."	(40) "Political Agent" shall include— [Cf. XXI of 1879, s. 3 and (a) the principal officer representing the X of 1882, s. Government in any territory or place 190.] beyond the limits of British India, and
	(b) any officer of the Government of India or of any Local Government appointed by the Government of India or the Local Government to exercise all or any of the powers of a Political Agent for any place not forming part of British India under the law for the time being in force relating to foreign jurisdiction and extradition:
" Presiden- cy-town."	(4:) "Presidency-town" shall mean the local [X of 1882, limits for the time being of the ordinary \$. 4 (h), of original civil judicature of the High 1891, s. 3 Court of Judicature at Fort William, (25)] Madras or Bombay, as the case may be:
"Privy Council."	(42) "Privy Council" shall mean the Lords [52 & 53 and others for the time being of Her Vict., c. 63, s. Majesty's Most Honourable Privy 12 (5).]  Council:
" Province."	(43) "province" shall mean the territories [X of 1892, for the time being administered by any 3.4 (2).]  Local Government:
"Public nui-	(44) "public nuisance" shall mean a public [1 of 1887, nuisance as defined in the Indian Penal 3.3 (10).)  Code: XLV of 1860.
"Registered."	(45) "registered," used with reference to [1 of 1887, a document, shall mean registered in s. 3 (11); cf. British India under the law for the time of 1891, s. 3 being in force for the registration of (28).] documents:

"Regulation."	(46)	"Regulation" shall mean a Regulation made under the Government of India Act, 1870:  33 Vict., 2. 3.
41 Rule.''	(47)	"rule" shall mean a rule made in exercise of a power conferred by any enactment, and shall include a regulation made as a rule under any enactment:
" Schedule."	(48)	"schedule" shall mean a schedule to the flot 1887, Act or Regulation in which the word s. 3 (2). Joccurs:
" Scheduled District."	(49)	"Scheduled District" shall mean a [Vide XIV] "Scheduled District" as defined in the of 1874, s. Scheduled Districts Act, 1874:  1. para. 3.]
"Section."	(50)	"section" shall mean a section of the [I of 1868, Act or Regulation in which the word s. 2 (15).] occurs:
" Ship."	(51)	"ship" shall include every description of [1 of 1887, vessel used in navigation not exclusion of [7].] sively propelled by oars:
" Sign."		"sign," with its grammatical variations [1 of 1887, and cognate expressions, shall, with re- s. 3 (12).] ference to a person who is unable to write his name, include "mark", with its grammatical variations and cognate expressions:
4 Son."	(53)	"son", in the case of any one whose [Cf. 1 of 1868, personal law permits adoption, shall 5. 2 (19).] include an adopted son:
"Sub-sec- tion."	(54)	"sub-section" shall mean a sub-section [1 of 1887, of the section in which the word \$.3(3).] occurs:
"Sweat."	(55)	"swear", with its grammatical varia-[Cf. I of 1868, tions and cognate expressions, shall 3.2 (17). I include affirming and declaring in the case of persons by law allowed to affirm or declare instead of swearing:
"Vessel."	(56)	"vessel" shall include any ship or boat [57 & 58 or any other description of vessel used Vict., c. 60, s. 742; cf. XLV of 1860,
" Will."		will "shall include a codicil and [1/f.1 of 1868, every writing making a voluntary \$-2 (10).] posthumous disposition of property:
" Writing."	(58)	expressions referring to "writing" shall [52 & 53] be construed as including references Vict., c 63, to printing, lithography, photography [887, s. 3] and other modes of representing or (14)] reproducing words in a visible form: and
'Year."		"year" shall mean a year reckoned [I of 1868, according to the British calendar, (4).]
previous enactmients,	followin " affida trict Ju " Her I "immov Govern able pro " son," apply a in the Govern third dalations	The definitions in section 3 of the [Vide I of 1868, a, and g words and expressions, that is to say, I of 1868, a, and vit," "barrister," "British India," "Distorational of India," "Distorational of India," "Majesty" or "the Queen," "High Court", "eable property," "imprisonment," "Local ment," "Magistrate," "month," "moveoperty," "oath," "person," "section," "swear," "will" and "year," also, unless there is anything repugnant subject or context, to all Acts of the or General in Council made after the ay of January, 1868, and to all Regumade on or after the fourteenth day ary, 1887.

(2) The definitions in the said section of the [vide 1 of following words and expressions, that is to say, 1887.]
"abet," "Chapter," "commencement," "financial year," "local authority," "master," "offence,"
"Part," "public nuisance," "registered,"
"schedule," "ship," "sign," "sub-section"
and "writing," apply also, unless there is anything represent in the subject or context, to all thing repugnant in the subject or context, to all Acts of the Governor General in Council and Regulations made on or after the fourteenth day of January, 1887.

# General Rules of Construction.

- Coming into 5. (1) Where any Act of the Governor Gen-[c/. Bo. Act operation of eral in Council is not expressed to come into 111 of 1886, s. operation on a particular day, then it shall 10.] come into operation on the day of which it receives the assent of the Governor General.
  - (2) Where any Act of the Governor General in Council is reserved under the Indian Councils Act, 1861, section 20, for the signification of 24 & 25 Her Majesty's pleasure thereon, then, if no later Vict., c. 67. date is expressed, it shall come into operation, if assented to by Her Majesty, on the day on which the assent of Her Majesty is duly proclaimed.
  - (3) Unless the contrary is expressed, an Act [52 & 53 of the Governor General in Council or Regula-Vict. c. 63. tion shall be construed as coming into operation immediately on the expiration of the day preceding its commencement.
  - 6. Where this Act, or any Act of the Gov- [52 & ernor General in Council or Regulation made Vict., 9 after the commencement of this Act, repeals any s. 38. cf. enactment hitherto made or hereafter to be 1891, s. 8.] made, then, unless a different intention appears, the repeal shall not-
    - (a) revive anything not in force or exist-ing at the time at which the repeal takes effect; or
    - (b) affect the previous operation of any enactment so repealed or anything duly done or suffered thereunder; or
    - (c) affect any right, privilege, obligation or liability acquired, accrued or incurred under any enactment so repealed; or
    - ffect any penalty, forfeiture or punishment incurred in respect of (d) affect any offence committed against any enactment so repealed; or
    - (e) affect any investigation, legal proceeding or remedy in respect of any such right, privilege, obligation, liability, penalty, forfeiture or punishment as aforesaid:

and any such investigation, legal proceeding or remedy may be instituted, continued or enforced, and any such penalty, forfeiture or punishment may be imposed as if the repealing Act or Regulation had not been passed.

Revival of enactments.

- 7. (1) In any Act of the Governor General [1] of 1868, s. in Council or Regulation made after the com-3(1).] mencement of this Act, it shall be necessary, for the purpose of reviving, either wholly or partially, any enactment wholly or partially repealed, expressly to state that purpose.
- (2) This section applies also to all Acts of the Governor General in Council made after the third day of January, 1868, and to all Regulations made on or after the fourteenth day of January, 1887.

Construction of references to repealed enaciments.

8. (1) Where this Act, or any Act of the [6.52 & 53 Governor General in Council or Regulation Vict., c. 63. made after the commencement of this Act, s. 38 (1).] repeals and re-enacts, with or without modifica-tion, any provision of a former enactment, then references in any other enactment or in any instrument to the provision so repealed shall, unless a different intention appears, be construed as references to the provision so reenacted.

Commence-

- 9. (1) In any Act of the Governor General in [1 of 1868, s. ment and ter- Council or Regulation made after the commence-3 (2) and s. mination of time.

  ment of this Act, it shall be sufficient, for the 3 (3).] purpose of excluding the first in a series of days or any other period of time, to use the word "from," and, for the purpose of including the last in a series of days or any other period of time, to use the word " to."
  - (2) This section applies also to all Acts of the Governor General in Council made after the third day of January, 1868, and to all Regulations made on or after the fourteenth day of January, 1887.

Computation

10. (1) Where, by any Act of the Governor [Madras Act General in Council or Regulation made after the 1 of 1891. s. commencement of this Act, any act or proceed- 1887, s. 7 (r), ing is directed or allowed to be done or taken and s. 7 (2)in any Court or office on a certain day or within a prescribed period, then, if the Court or office is closed on that day or the last day of the prescribed period, the act or proceeding shall be considered as done or taken in due time if it is done or taken on the next day afterwards on which the Court or office is open:

Provided that nothing in this section shall apply to any act or proceeding to which the Indian Limitation Act, 1877, applies.

XV of 1877.

(2) This section applies also to all Acts of the Governor General in Council and Regulations made on or after the fourteenth day of January,

Measurement of the measurement of any distance, for [G. 52 & 53 the purposes of any Act of the Governor General Vict., c. 63, s. in Council or Regulation made after the com- 34, and Bo. mencement of this Act, that distance shall, 1888, s. 524.] in a straight line on a horizontal plane.

Duty to be takén *pro* rata in enactmen**ts.** 

12. Where, by any enactment now in force [1 of 1868, s. or hereafter to be in force, any duty of customs 4.] or excise, or in the nature thereof, is leviable on any given quantity, by weight, measure or value

of any goods or merchandize, then a like duty is leviable according to the same rate on any greater or less quantity.

Gender and number.

- 13. In all Acts of the Governor General in [1 of 1868, s. Council and Regulations, unless there is any. (1) and (2).] thing repugnant in the subject or context,-
  - (1) words importing the masculine gender shall be taken to include females; and
  - (2) words in the singular shall include the plural, and vice versa.

# Powers and Functionaries.

Powers conferred on the Government to be exercisable from

- 14. (1) Where, by any Act of the Governor [1] of General in Council or Regulation made after 5.5] the commencement of this Act, any power is 1887. conferred on the Government, then that power time to time. may be exercised from time to time as occasion requires.
  - (2) This section applies also to all Acts of the Governor General in Council and Regulations made on or after the fourteenth day of January, 1887.

Power to appoint to include power to Appoint ex officio.

15. Where, by any Act of the Governor General in Council or Regulation, a power to appoint any person to fill any office or execute any function is conferred, then, unless it is otherwise expressly provided, any such appointment, if it is made after the commencement of this Act, may be made either by name or by virtue of office.

Power to dismiss.

16. Where, by any Act of the Governor General in Council or Regulation, a power to appoint to General in Council or Regulation, a power to include power make any appointment is conferred, then, unless to suspend or different intention a different intention appears, the authority having power to make the appointment shall also have power to suspend or dismiss any person appointed by it in exercise of that power.

Substitution of functionaries.

- 17. (1) In any Act of the Governor General in [1 of 1868, a. Council or Regulation made after the commence- 3 (6).] ment of this Act, it shall be sufficient, for the purpose of indicating the application of a law to every person or number of persons for the time being executing the functions of an office, to mention the official title of the officer at present executing the functions, or that of the officer by whom the functions are commonly executed.
- (2) This section applies also to all Acts of the Governor General in Council made after the third day of January, 1868, and to all Regulations made on or after the fourteenth day of January, 1887.

Successors.

- 18. (1) In any Act of the Governor General [1 of 1868 a in Council or Regulation made after the com-3 (5).] mencement of this Act, it shall be sufficient, for the purpose of indicating the relation of a law to the successors of any functionaries or of corporations having perpetual succession, to express its relation to the functionaries or corporations.
- (2) This section applies also to all Acts of the Governor General in Council made after the third day of January, 1868, and to all Regulations made on or after the fourteenth day of January, 1887.

- Official chiefs 19. (1) In any Act of the Governor Gen-[1 of 1868, s. and subordine eral in Council or Regulation made after the 3 (4).] commencement of this Act, it shall be sufficient, for the purpose of expressing that a law relative to the chief or superior of an office shall apply to the deputies or subordinates lawfully performing the duties of that office in the place of their superior, to prescribe the duty of the superior.
  - (2) This section applies also to all Acts of the Governor General in Council made after the third day of January, 1868, and to all Regulations made on or after the fourteenth day of January, 1887.

### Provisions as to Orders, Rules, etc., made under Enactments.

Construction of orders. etc., issued under enactments.

20. Where, by any Act of the Governor [Cf. 52 & 53] General in Council or Regulation, a power to Vict., c. 03, s. issue any order, scheme, rule, form or bye-law 31, and Mad. is conferred, then expressions used in the s. 10.] order, scheme, rule, form or bye-law, if it is made after the commmencement of this Act, shall, unless there is anything repugnant in the subject or context, have the same respective meanings as in the Act or Regulation conferring the power.

Power to make, to include power to and to orders, rules or bye-laws is conferred, then 15.]

or testind, like manner and subject to the like sanction and conditions (if any), to add to, amend, vary or rescind any orders, rules or bye-laws. so made.

Making of rules or byelaws and issuing of orders, between passing and commencement of enactment.

22. Where, by any Act of the Governor Gen-[1 of 1887, eral in Council or Regulation which is not 5. 4.] to come into force immediately on the passing thereof, a power is conferred to make rules or bye-laws, or to issue orders with respect to the application of the Act or Regulation, or with respect to the establishment of any Court or office or the appointment of any Judge or officer thereunder, or with respect to the person by whom, or the time when, or the place where, or the manner in which, or the fees for which, anything is to be done under the Act or Regulation, then that power may be exercised at any time after the passing of the Act or Regulation; but rules, bye-laws or orders so made or issued shall not take effect till the commencement of the Act or Regulation.

Provisions

- Provisions 23. Where, by any Act of the Governor [1 of 1887, applicable to General in Council or Regulation, a power to 5.6.] rules or bye- make rules or bye-laws is expressed to be given laws after pre- subject to the condition of the rules or bye-laws vious publica- being made after previous publication, then the following provisions shall apply, namely :-
  - (1) the authority having power to make the rules or byc-laws shall, before making them, publish a draft of the proposed rules or bye-laws for the information of persons likely to be affected thereby .

- (2) the publication shall be made in such manner as that authority deems to be sufficient, or, if the condition with respect to previous publication so requires, in such manner as the Governor General in Council or the Local Government prescribes;
- (3) there shall be published with the draft a notice specifying a date on or after which the draft will be taken into consideration;
- (4) the authority having power to make the rules or hye-laws, and, where the rules or bye-laws are to be made with the sanction, approval or concurrence of another authority, that authority also, shall consider any objection or suggestion which may be received by the authority having power to make the rules or bye-laws from any person with respect to the draft before the date so specified;
- (5) the publication in the Gazette of a rule or byc-law purporting to have been made in exercise of a power to make rules or bye-laws after previous publication shall be conclusive proof that the rule or bye-law has been duly made.

repealed and re-enacted.

Continuation 24. Where any Act of the Governor General [6] Mad. Act of orders, etc., in Council or Regulation is, after the com- lot 1891, s. issued under enactments mencement of this Act, repealed and re-enacted 18.] with or without modification, then, unless it is otherwise expressly provided, any order, scheme, rule, form or byc-law, issued under the repealed Act or Regulation, shall, so far as it is not inconsistent with the provisions re-enacted, continue in force, and be deemed to have been issued under the provisions so re-enacted, unless and until it is superseded by any order, scheme, rule, form or bye-law issued under the provisions so re-enacted.

#### Miscellaneous.

Recovery of fines.

25. Sections 63 to 70 of the Indian Penal Code [G. 1 of 1868, and the provisions of the Code of Criminal Pro- 8.5.] cedure for the time being in force in relation XLV of 1860. to the issue and the execution of warrants for the lower of force shall explain to all force improved. the levy of fines shall apply to all fines imposed under any Act, Regulation, rule or bye law, unless the Act, Regulation, rule or bye law contains an express provision to the contrary.

Provision as to offences punishable under two or more enactments.

26. Where an act or omission constitutes [1 of 1887, an offence under two or more enactments, s. 8.] then the offender shall be liable to be prosecuted and punished under either or any of those enactments, but shall not be diable to be punished twice for the same offence.

Meaning of post.

27. Where any Act of the Governor Gen-[Cf. 52 & 53 eral in Council or Regulation made after the Vict., c. 63, commencement of this Act authorizes or requires any document to be served by post, whether the expression "serve" or either of the expressions "give" or "send" or any other ex-

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pression is used, then, unless a different intention appears, the service shall be deemed to be effected by properly addressing, pre-paying and posting, by registered post, a letter containing the document, and, unless the contrary is proved, to have been effected at the time at which the letter would be delivered in the ordinary course of post.

Citation of enactments.

- 28. (1) In any Act of the Governor General in [C. 52 & 53 Council or Regulation, and in any rule, bye-law, Viet., e. 63. s instrument or document, made under, or with 35.] reference to, any such Act or Regulation, any enactment may be cited by reference to the title or short title (if any) conferred thereon or by reference to the number and year thereof, and any provision in an enactment may be cited by reference to the section or sub-section of the enactment in which the provision is contained.
- (2) In this Act and in any Act of the Governor General in Council or Regulation made after the commencement of this Act, a description or citation of a portion of another enactment shall, unless a different intention appears, be construed as including the word, section or other part mentioned or referred to as forming the beginning and as forming the end of the portion comprised in the description or citation.

Saving for previous enactments, rules and bye-laws.

29. The provisions of this Act respecting the [Cf. 52 & 53 construction of Acts. Regulations, rules or Vict., c. 63.] bye-laws made after the commencement of this Act shall not affect the construction of any Act, Regulation, rule or bye-law made before the commencement of this Act, although the Act, Regulation, rule or bye-law is continued or amended by an Act, Regulation, rule or bye-law made after the commencement of this Act.

# THE SCHEDULE. ENACTMENTS REPEALED.

(See section 2.)

Year,	No.	Title or subject.	Extent of repeal.	
1868	ı	The General Clauses Act, 1868.	The whole.	
1872	I	The Indian Evidence Act, 1872.	So much as re- lates to Act I of 1868,	
1887	l	The General Clauses Act, 1887.	The whole.	
1891	XII	The Repealing and Amending Act, 1891.	So much as re- lates to Act 1 of 1868.	

J. M. MACPHERSON, Secretary to the Government of India.





# The Gazette of Andia.

PUBLISHED BY AUTHORITY.

No. 11.}

CALCUTTA, SATURDAY, MARCH 13, 1897.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

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SUPPLEMENT No. 11.

# PART I.

Government of India Notifications, Appointments, Promotions, etc.

## MILITARY SECRETARY'S OFFICE.

# NOTIFICATION.

Calcutta, the 11th March, 1897.

No. 11000-M.—His Excellency the Viceroy and Governor-General will leave Calcutta on Saturday, the 27th March, 1897, for Simla, and will stay for some days at Umballa.

His Excellency will march by the old road from Kalka and arrive at Simla on Tuesday, the 6th April, 1897.

By Command,

A. DURAND, Colonel,
Military Secretary to the Viceroy.

#### HOME DEPARTMENT.

#### NOTIFICATIONS.

#### ESTABLISHMENTS.

# Calcutta, the 8th March, 1897.

No. 221.—The Honourable Sir Dennis Fitzpatrick, K.C.S.I., is permitted to resign Her Majesty's Indian Civil Service, with effect from the 6th March 1897.

#### The 12th March, 1897.

No. 234.—The Honourable Mr. William Mackworth Young, C.S.I., received charge of the office of Lieutenant-Governor of the Punjab and its Dependencies from the Honourable Sir Dennis Fitzpatrick, K.C.S.I., on the afternoon of the 5th instant.

No. 235.—The services of Messrs. A. Butterworth and R. A. Graham, of the Indian Civil Service, Madras Establishment, are temporarily placed at the disposal of the Government of Bombay.

#### MEDICAL.

# The 11th March, 1897.

No. 174.—The services of the undermentioned officers are placed temporarily at the disposal of the Government of Bombay for employment on plague duty, with effect from the dates on which they respectively assumed charge of their duties:—

Surgeon-Captain C. T. Hudson, I.M.S. (Bombay)
Surgeon-Captain C. H. Bedford, M.D., C.M., I.M.S. (Bengal).
Surgeon-Captain C. Milne, I.M.S. (Bengal).
Surgeon-Captain E. A. R. Newman, M.B., B.S., I.M.S. (Bengal).
Surgeon-Lieutenant B. H. F. Leumann M.B., I.M.S. (Bombay).
Surgeon-Lieutenant V. B. Bennett, M.B., B.S. I.M.S. (Bombay).
Surgeon-Lieutenant V. B. Bennett, M.B., B.S. I.M.S. (Bombay).
Surgeon-Lieutenant S. Evans, M.B. C.M., I.M.S. (Bombay).
Surgeon-Lieutenant A. Hooton, I.M.S. (Bombay).
Surgeon-Lieutenant A. W. R. Cochrane, M.B., I.M.S. (Bengal).
Surgeon-Lieutenant W. J. Niblock, M.B. B.C. (Bengal).
Surgeon-Lieutenant H. J. Walton, I.M.S. (Bengal).
Surgeon-Lieutenant A. E. H. Pinch I.M.S. (Bengal).
Surgeon-Lieutenant J. W. Cornwall, I.M.S. (Madras).
Surgeon-Lieutenant W. G. Richards, I.M.S. (Madras).

No 176.—The services of the undermentioned officers are placed temporarily at the disposal of the Government of the North-Western Provinces and Oudh, for employment on plague and tamine duty, with effect from the dates on which they respectively assumed charge of their duties:—

Surgeon Captain A W Dawson, M D., I.M S. (Bengal)
Surgeon Captain B. R. Chatterton, M D., M CH., F.R C.S.I., I.M.S. (Bengal).
Surgeon-Captain J. Mulvany, I.M.S. (Bengal).
Surgeon-Lieutenant C. H Bensley, I M S (Bengal).
Surgeon-Lieutenant J. C. Robertson, M B., C.M., I.M S (Bengal).
Surgeon-Lieutenant C D. Dawes, I M S. (Bengal).
Surgeon-Lieutenant C B Harrison, M B., C M, I M.S (Madras).
Surgeon-Lieutenant J. S Stevenson, I M S (Bengal).
Surgeon-Lieutenant A Miller, I M.S. Madras).
Surgeon-Lieutenant H. R. Brown, I M S (Madras).

No 178.—The services of Surgeon-Captain J. J Bourke, B.B., B.CH., I.M.S., Bengal, are placed temporarily at the disposal of the Chief Commissioner of the Central Provinces, for employment on plague duty, with effect from the date on which he assumed charge of his duties.

No. 180.—The services of the undermentioned officers are placed temporarily at the disposal of the Foreign Department for employment on plague duty, with effect from the dates on which they respectively assumed charge of their duties:—

Surgeon-Major Jamshedji Khurshedji Kanga, I M S. (Madras). Surgeon-Lieutenant J. Stephenson, M.B., B S, I.M.S. (Bengal).

#### The 12th March, 1897.

No. 182.—The services of Surgeon-Captain J. L. T. Jones, M.B., I.M.S. (Bombay), are placed at the disposal of the Military Department, with effect from the 12th November 1896.

#### SANITARY.

# The 6th March, 1897.

No. 834.—Whereas certain parts of India are visited by, and others threatened with, an outbreak of dangerous epidemic disease known as bubonic plague, the Governor General in Council, in exercise of the powers conferred by section 2, sub-section (3) of the Epidemic Diseases Act, 1897, is pleased to direct that the powers conferred by section 2, sub-section (1), of the said Act, may be exercised with regard to Ajmere-Merwara by the Chief Commissioner of Ajmere-Merwara.

No. 836.—In exercise of the powers conferred by section 2, sub-section (1), of the Epidemic Diseases Act (III of 1897), the Governor General in Council is pleased to direct that no person who has, since the 1st January 1897, resided or been in, or passed through, the territories administered by the Governor of Bombay in Council, or the State of Baroda, or the territories of any Native Prince or State under the suzerainty of Her Majesty exercised through the Governor of Bombay in Council, shall, until further orders, be permitted to embark on any ship at any port in British India with the object of proceeding as an emigrant or as a labourer to any port out of British India.

# The 12th March, 1897.

No. 932.—The following documents regarding quarantine and trade restrictions imposed in foreign countries in consequence of the existence of bubonic plague in India are published for general information:—

Telegram, dated 5th March 1897.

From—The Secretary of State, London. To—The Viceroy, Calcutta.

Spain. Fortnight quarantine passengers from Bombay; more if illness on board.

France. Prohibition to import certain\* goods applies equally to arrivals from all Indian ports infected at the time of vessel's departure.

• Enumerated in the Decres of the 19th January, published in the Gazette of India, under Home Department Notification No. 827, dated 6th March 1897.

Telegram, dated 8th March 1897.

From -The Secretary of State, London, To-The Viceroy, Calcutta.

To—The Viceroy, Calcutta.

Native Indians and goods from India forbidden cross Turkistan frontier. Natives cannot enter Bokhara Brazil.—All Indian ports and Burma declared infected; ships proceed to lazaretto at Ilha-Grande Turkey.—Forbidden to import from India and Baluchistan, feathers, raw hides, salted and dried furs, felts, hoofs, horns, bones and all animal products.

Telegram, dated 9th March 1897.

From-The Secretary of State, London.

To-The Viceroy, Calcutta.

Turkey. Ships from Iudia and Baluchistan cannot pass Dardanelles unless kept fifteen days Ottoman or foreign lazaret.

Telegram, dated 9th March 18)7.

From-The Secretary of State, London.

To-The Viceroy, Calcutta.

My telegram of 24th\* February last. A'l Bulgurian Black Sea ports unconditionally closed against Rangoon.

Published in Home Department Notification No. 758, dated the 27th February 1897.

Telegram, dated 10th March 1897.

From -The Secretary of State, London. To-The Viceroy, Calcutta.

Batoum. Importation of Indian tea prohibited.

#### Telegram, dated 11th March 1897.

From - The Secretary of State, London, To-The Viceroy, Calcutta,

Austro-Hungary. My telegram of 12th\* February last Prohibition to import from India and ports up to the Red Sea, raw skins and hides, bones, horns, hoofs, trotters, animal offal hair, and brushes.

Published in Gasette of India under Home Department Notification No. 583, dated 19th February 1897.

## JUDICIAL.

# The 9th Murch, 1897.

No. 230.—In exercise of the power conferred by section 46 of Act V of 1861 (an Act for the Regulation of Police) as amended by Act VIII of 1895, the Governor General in Council is pleased to extend the said Act to the Eastern Duars in the district of Goalpara.

#### The 12th March, 1897.

No 251.—Lieutenant R. R. Vaughan. Indian Staff Corps, 22nd Punjab Infantry, is appointed to officiate as Cautonment Magistrate at Neemuch, with effect from the date on which he assumes charge of his duties and until further orders.

No 253.—In exercise of the power conferred by section 138 of the Negotiable Instruments Act (XXVI of 1881) as amended by Act II of 1885, the Governor General in Council is pleased to appoint Babu Sarat Chandra Chatterji, Vakil, High Court of Judicature, North-Western Provinces, to be a Notary Public under the said Act, and to exercise his functions as such within the Allahabad District.

#### POLICE.

### The 12th March, 1897.

No. 138.—The services of Mr. R. C. E. Underwood are replaced at the disposal of the Chief Commissioner of Burma, with effect from the date on which he relinquishes charge of his duties as Officiating District Superintendent of Police, Ajmere.

#### ECCLESIASTICAL.

## The 12th March, 1897.

No. 95.—The Reverend R. A Storrs, a Junior Chaplain on the Bengal (Lahore) Ecclesiastical Establishment, to be a Schior Chaplain, with effect from the 12th December 1895.

# J. P. HEWETT,

Secretary to the Government of India.

# DEPARTMENT OF REVENUE AND AGRICULTURE.

#### NOTIFICATIONS.

#### FORESTS.

# Calcutta, the 10th March, 1897.

No. 251—88-6-F.—On return from the privilege leave granted him in the Notification of this Department, No. 1090-F., dated the 16th December, 1896, Mr. B. B. Osmaston, Deputy Conservator of Forests, 4th grade (provisionally substantive), North-Western Provinces and Oudh, is re-appointed Instructor at the Imperial Forest School, Dehra Dun, with effect from the 1st March, 1897.

# The 12th March, 1897.

No. 254-55 9-F.—On return from the privilege leave granted him in the notification of this Department, No. 171-F., dated the 9th ultimo, Mr. A. Smythies, Officiating Conservator of Forests, resumed charge of the Western Circle, Upper Burma, from Mr J. Nisbet, Officiating Conservator of the Eastern Circle, with effect from the 6th instant.

#### LAND SURVEYS.

# The 11th March, 1897.

No. 530—36-2.—Colonel J. E. Sandeman, I.S.C., Deputy Surveyor-General in charge Revenue Branch, is granted, under the Military Furlough Regulations of 1868, furlough for one year and 125 days, with effect from the 1st May, 1897, or the subsequent date on which he may avail himself of it.

#### FAMINE.

#### The 12h March, 1897.

No. 789—x05·6-F.—The services of the following officers are placed at the disposal of the Chief Commissioner of the Central Provinces for famine duty:—

Lieutenant H E. Norman, and Regiment of Madras Infantry;

Lieutenant G. D. M. Moore, 28th Regiment of Bombay Infantry (Pioneers);

Lieutenant A. H. D. Creagh, 21st Regiment of Bombay Infantry (Marine Battalion);

Lieutenant H. O. Codrington, 17th Regiment of Bombay Infentry.

No. 793—32-9-F.—The services of the following officers are placed at the disposal of the Government of the North-Western Provinces and Oudh for famine duty:—

Lieutenant R. G Bagley, 3rd Regiment of Bengal Infantry;

Captain J. T. Evatt, 39th (The Garhwal Rifle Regiment of Bengal Infantry;

Captain R. M Edwards, 18th Regiment of Bengal Infantry;

Captain H. A Merewether, 7th Regiment of Bengal Cavalry;

Captain D. F. Stuart, 11th Regiment of Bengal Infantry;

Lieutenant R. L. Morris, 3rd Regiment of Bengal Cavalry;

Captain A. D. C Pond, 5th Regiment of Bengal (Light) Infantry;

Captain E. J Drummond, and Battalion, and (Prince of Wales' Own) Guikha (Rifle) Regiment (The Sirmoor Rifles);

Lieutenant L. T. Hay, 5th Regiment of Bengal Cavalry;

Lieutenant C. A E. O'Meara, 2nd (The Queen's Own) Regiment of Bengal (Light) Infantry.

DENZIL IBBETSON.

Secretary to the Government of India.

#### FOREIGN DEPARTMENT.

# NOTIFICATIONS.

# Fort William, the 8th March, 1897.

No. 393-G.—The services of Captain A. D. Fordyce, Indian Staff Corps, are replaced at the disposal of the Military Department, with effect from the date on which he is relieved of his duties as Cantonment Magistrate at Neemuch.

[This cancels Notification No. 2027-G., dated the 23rd December, 1896.]

# The 9th March, 1897. .

No. 401-G.—With reference to the Notifications of the Government of India in the Foreign Department, Nos. 286-I. and 287-I., dated the 23rd January, 1884, the Governor-General in Council is pleased to appoint Captain

A. F. Bruce, Indian Staff Corps, an Assistant to the Governor-General's Agent in Rajputana, to be the Magistrate of Abu, vice Colonel A. W. Roberts, with effect from the 20th February, 1897.

No. 938-I-A.—Rai Bahadur Sardar Amrik Singh, Hasanwalia, Extra Assistant to the General Superintendent of Operations for the Suppression of Thagi and Dakaiti, is granted privilege leave for three months, with effect from the 3rd April, 1897, or the subsequent date on which he may avail himself of the leave.

No. 939-I-A.—Mr. Phiroz Shah Pallonji, an Inspector in the Thagi and Dakaiti Department, is appointed to officiate as Extra Assistant to the General Superintendent of Operations for the Suppression of I hagi and Dakaiti, with effect from the date of assuming charge and during the absence, on privilege leave, of Rai Bahadur Sardar Amrik Singh, Hasanwalia, or until further orders.

#### The 10th March, 1897.

No. 4II-G.—The undermentioned officer is granted furlough out of India:—

Lieutenant-Colonel W. H. C. Wyllie, C.I.E., Indian Staff Corps, Resident of the 2nd class and Resident in Mewar, for nine months, under rule IX of the Regulations of 1868.

No. 414-G.—With the sanction of Her Majesty's Government, the Governor-General in Council is pleased to recognise the appointment of Mr. Pierre Charriol as Vice-Consul for Portugal at Calcutta.

#### The 11th March, 1897.

No. 420-G.—The Governor-General in Council is pleased to recognise the appointment of Mr. W. Massink as Acting Consul for Italy at Rangoon, during the absence of Mr. F. Stork.

No. 423-G.—Licutenant C. J. Windham, Indian Staff Corps, is appointed to officiate as a Political Assistant of the 3rd class, and is posted as an Assistant to the Governor-General's Agent in Rajputana, with effect from the 20th February 1897.

No. 425-G.—Captain S. F. Bayley, Indian Staff Corps, officiating Political Assistant of the 1st class, is granted furlough for 6 months, on medical certificate, under Article 343 of the Civil Service Regulations, with effect from the 1st February, 1897

No. 426-G.—Lieutenant H. T. Pritchard, Indian Staff Corps, Political Assistant of the 3rd class, is appointed, on return from privilege leave, to officiate as a Political Assistant of the 2nd class, and is posted as Assistant Political Agent at Banswara, with effect from the 24th January, 1897.

# The 12th March, 1897.

No. 505-E.B.—Under the provisions of section 2 of the Bengal Eastern Frontier Tracts Regulation, V of 1873 (a Regulation for the peace and government of certain districts

on the Eastern Frontier of Bengal), the Gover- by Section 27 of the Indian Paper Currency nor-General in Council is pleased, in modifica- Act, XX of 1882. tion of the Notification of the Government of India in the Foreign Department, No. 2427-P., dated the 3rd September, 1875, to revise as below the north-west portion of the Lakhim-pur Inner Line, from the eastern boundary of the Darrang district on the west to the Subansiri river on the east :-

From the eastern boundary of the district of Darrang, that is, from a point on the Mara Sessa river to the Dikrang river, the boundary will remain as before, that is it shall follow the course of the Rajgarh Ali. From the Dikrang, the line shall deviate from the Rajgarh Ali so as to follow the western boundary of Harmati, No 05 waste land grant, up to pillar No. 1, and then run in a portherly direction to provide the run in a portherly direction to provide the run in a portherly direction. then run in a northerly direction to meet masonry pillar No. 2, to be erected at a distance of 1 nile east of the Dikrang river, near Ah's chang. Thence it shall follow a line, to be hereafter marked, along the loot of the Dafla and Miri hills to a masonry pillar on the west bank of the Subansiri river. Thence it shall run in a southerly direction to the Rajgarh Ab, where it crosses the Subansiri river, a distance of 11 miles.

#### W. J. CUNINGHAM,

Secretary to the Government of India.

# FINANCE AND COMMERCE DEPARIMENT.

#### NOTIFICATIONS.

#### LEAVE AND APPOINTMENTS.

Calcutta, the .2th March, 1897.

No. 1147-Gl.—Mr. A. F. Cox, Officiating Comptroller and Auditor General and Head Commissioner of Paper Currency, Calcutta, is granted furlough for one year, with effect from the 3rd April, 1807.

Mr. O. T. Bairow is, on return from leave, appointed to officiate as Comptroller and Auditor General and Head Commissioner of Paper Currency, Calcutta, during the absence on turlough of Mr. Cox, or until further orders.

No. 1177-Gl.-Mr. L. J. W. Worgan, Probationer, is posted to the Office of the Accountant General, Bombay, with effect from the 26th February, 1897.

Mr. J. S. Milne, Probationer, is transferred to the Office of the Accountant General, Bengal, with effect from the 4th March, 1897.

#### PAPER CURRENCY.

The 12th March, 1897.

No. 1189.—Abstract of the Accounts of the Department of Issue of Paper Currency on the 28th February, 1897, published as required

Circles of issum.		Whole amount of	RESERVE IN SILVER COIN AND BULLION.			
		Notes in circulation.	Coin.	Bullion.	TOTAL.	
	•	R	R	R	R	
Calcutta		10,11,42,640	2,42,53,226	•••	2,42,53,226	
Allahahad		1.34,07,895	1,29,72,585	•••	1,29,82,585	
Lahore		1,70,79,135	7,69,93,320	***	2,69,93,320	
Rombay		5,92,09,545	1,90,60,003	•••	1,90,66,003	
Kurrachee		86,39,185	44,74,330	•••	44,74,330	
Madras	•	2,80,94,880	3,43,57,205	***	3,43,57,205	
Calicut		13,43,600	12,60,385	•••	12,66,385	
Rangoon	٠	62,07,950	1,29,91,770		1,29,91,770	
TOTAL		23,57,84,830	13,03,84,884	g	13,63,84,884	
Ditto ditto at Bombay but no at Karachi.					2,00,000 4,00,000	
			NRT TO	TAL .	13,57,84,884	
			Securities of the reld under sect		0.00.00.046	
the ACI	٠			• •	0.90,99,946	
			GRAND TO	I AT	23,57,84,830	

#### J. F. FINLAY,

Secretary to the Government of India.

#### MILITARY DEPARTMENT.

Fort William, the 12th March, 1897.

#### APPOINTMENTS.

COMMISSARIAT-TRANSPORT DEPARTMENT,

No. 287 - Lieutenant H. A Newell, Indian Staff Corps, 28th Regiment of Madras Infantry, to be Deputy Assistant Commissary General, and class, on probation, with effect from the ioth January, 1897.

(Joined his appointment on the 19th February, 1897.)

#### MEDICAL DEPARTMENT.

No 288 -The undermentioned Surgeon-Lieutenant, appointed to the Madras Establishment in G. G. O. No. 317 of 1896, reported his rrival at Bombay on the date specified:—

Clarence Barrymore Harrison,-18th April, 1896.

#### STAFF CORPS.

No. 289.-Lieutenant Vere de Vere Hunt, Royal Artillery, officiating wing officer, 3rd Infantry, Hyderabad Contingent, is admitted to the Indian Staff Corps from the 11th October, 1895, subject to confirmation by the Secretary of State for India.

No. 200 -- Licotenant John Marshall Moles-Collard, Northamptonshire Regiment, wing officer 30th Regiment (5th Burma Batta-lion) of Madras Infantry, having completed eighteen months' probationary service, is admitted to the Indian Staff Corps from the 26th August, 1895, subject to confirmation by the Secretary of State for India.

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No. 201.—With reference to paragraph 6 of the regulations published with clause 92, India Army Circulars, 1891, the andermentioned officer of the Unattached List is admitted to the Indian Staff Corps, with effect from the date specified subject to confirmation by the Secretary of State for India :-

Lieutenant Walter Kemp Bourne, attached to the 17th (The Loyal Purbiya) Regiment of Bengal Inlantry, -20th January, 1897.

#### LONDON GAZETTE.

No. 292 — The following extract is published for general information :-

"London Gasette," dated the 16th February 1897, page 902.

> WAR OFFICE, PALL MALL, 16th February, 1897.

# INDIAN STAFF CORPS.

The undermentioned officers are transferred to the unemployed supernumerary list :-

George Herbert Trevor, CS.L. Dated 29th January, 1897.

Lieutenant-Colonel Frederick Hutchinson Forjett. Dated 28th January, 1897.

#### PENSIONS.

# WARRANT OFFICERS.

No. 293.—Conductor John Arber, Ordnance Department, Bombay, has been transferred to the pension establishment, with effect from the oth March, 1897.

# Promotions.

No 204.—The following promotion is made, subject to Her Majesty's approval .-

# INDIAN STAFF CORPS.

To be Lieutenant.

Second-Lieutenant John Gwynne Grissith, -28th February, 1897.

No. 295.—Subject to Her Majesty's approval, the undermentioned officers are granted temporary rank of Lieutenant-Colonel, whilst serving as regimental commandants, Indiau Army :-

Major Edward Charles Mortimer Lushington .- 2nd July, 1896.

Major John William Babington Meade,-25th January, 1897.

# COLONEL'S ALLOWANCE.

Bombay) Engineers, is admitted to the colonel's allowance, with effect from the 20th January, 1897, vice General Henry Blois Turner, deccased.

No. 207.—Colonel Alexander Bredin, Indian Staff Corps, unemployed supernumerary list. is admitted to the colonel's allowance, with effect from the 11th March, 1897.

#### INDIAN SUBORDINATE MEDICAL DEPARTMENT, BENGAL.

No. 298.—The undermentioned military pupils having passed their final examination are admitted into the service as third class Assistant Surgeons, with effect from the 16th February, 1897 :-

Ernest Clayton Ross Fox. Frank Herbert Gleeson. Gilbert Henry Perkins. John Cecil Milburn. James Robert Foy. John O'Leary. George Towers Jones. William Henry Thipthorp.

#### NATIVE ARMY.

of Madras No 200.—7th Regiment Infantiy-

Subadar Safdar Husain, to be Subadar Major, vice Appalasami, transferred to the pension establishment, with effect from the 1st November, 1896.

#### Regiment (7th Burma No. 300-20th Battalion) of Madras Infantry-

Jemadar Chandu Khan, to be Subadar, and Havildar Ali Bahadur, to be Jemadar, vice Karm Din, transferred to the pension establishment, with effect from the 10th December.

#### No. 301.—13th Regiment Bombay Infantry-

Jemadar Farzand-Ali Shah, to be Subadar, and Color Havildar Amir Ali, to be Jemadar, vice Lakshman Juwaker, transferred to the pension establishment, with effect from the 1st January, 1897.

Havildar-Major Muhammad Bakhsh, to be Jemadar, vice Balaji Moreshwar, transferred to the pension establishment, with effect from the 1st January, 1897.

## No. 302,-22nd Regiment of Bembay Infantry-

Havildar Major Ajudhya Singh to be Jemadar, vice Debidin Upadhia, transferred to the pension establishment, with effect from the st January 1897.

#### PUNIAB FRONTIER FORCE.

No. 303 .- Ist Regiment of Sikh Infantry-Subadar Hira Singh to be Subadar Major, No. 296.—Lieutenant-General Charles Jemadar Bhikha, to be Subadar and Color Augustus Goodfellow, V.C., Royal (late Havildar Basawa Singh, to be Jemadar, vice Subadar Major Shiushankar Singh, transferred to the pension establishment, with effect from the 16th January, 1897.

#### REWARDS.

#### GOOD CONDUCT MEDALS.

No. 304.—The undermentioned non-commissioned officers and men of the Hyderabad Contingent are granted medals for meritorious service with annuity and for long service and good conduct with and without gratuity, for the year ending 31st March, 1898, under the provisions of clause 115, India Army Circulars, 1888, and Article 342, Army Regulations, India, Volume I, Part II:—

# Medals inscribed "For Meritorious Service" with annuity,

No. 728. Havildar Major Siwbadan Singh, 1st Infantry, vice Havildar Lachhman, transferred to the pension establishment from 1st June 1896.

# Medals inscribed "For Long Service and Good Conduct" with gratuity.

No. 716. Sowar Kamal Khan 1st Lancers.

No. 355 Sowar Yasin Khan, 1st Lancers.

No. 341. Sowar Pirat Singh, and Lancers.

No. 374. Sowar Sher Singh, and Lancers.

No. 377. Sowar Kádir Bakhsh Khan, 3rd Lancers.

No. 1. Sowar Shaikh Imám, 3rd Lancers.

No. 495. Sowar Shaikh Sardar Ali, 4th Lancers.

No. 350. Sowar Mahbub Khan, 4th Lancers.

No. 669. Sepoy Shaikh Kasim, 1st Infantry.

No. 760. Naik Subbha Singh, 1st Infantry.

No. 2266 Sepoy Govind Ráo, 2nd Infantry.

No. 2320. Sepoy Rahmán Khan, 2nd Infantry.

No. 1967. Sepoy Rámlál, 3rd Infantry.

No. 1505. Naik Narsyah, 3rd Infantry.

No. 587. Sepoy Sayyid Rajái, 4th Infantry.

No. 683. Sepoy Rámjí, 4th Infantry.

No. 1124. Fifer Shaikh Burhan, 5th Infantry.

No. 1213. Sepoy Pírájí, 5th Infantry.

No. 2419. Sepoy Pirtha Singh, 6th Infantry.

No. 2333. Sepoy Lachhman, 6th Infantry.

# Medals inscribed "For Long Service and Good Conduct" without gratuity.

No. 293. Sowar Amír Ali Khan, 1st Lancers.

No. 530. Sowar Gaiyaz Ali, and Lancers.

No. 600. Trumpet-Major Shaikh Mahomed Ibrahim, 3rd Lancers.

No. 889. Sepoy Kuber Singh, 1st Infantry.

No. 1452. Sepoy Shiuram, 3rd Infantry.

No. 652. Sepoy Hanmonthu, 4th Infantry.

No. 1497. Sepoy Karm Singh, 5th Infantry.

No. 2403. Sepoy Rámanam Singh, 6th Infantry.

### VOI, UNTEER CORPS.

No. 305.—His Excellency the Governor General of India has been pleased to confer the Volunteer Officers' Decoration upon the undermentioned officer of the Indian Volunteer Force, who has been duly recommended for the same under the Royal Warrant of 24th May, 1894 (India Army Circulars of 1894, Clause 101):—

# Behar Light Horse.

Captain Herbert Charles Spry.

#### APPOINTMENTS.

#### No. 306.—Madras Railway Volunteers—

Arthur Harry Francis, Gentleman, to be Second-Lieutenant, to complete the establishment.

# No. 307.—Orissa Volunteer Rifles—

Rivett Francis Guise, Gentleman, to be Second-Lieutenant, vice Ewing, transferred to the supernumerary list.

#### PROMOTIONS.

#### No. 308.—Cossipore Artillery Volunteers-

Lieutenant John Steen to be Captain, vice Thomson, promoted.

Second-Lieutenant Frederic Prestwich to be Lieutenant, vice Steen, promoted.

# No. 309.—Rohilkhand Volunteer Rifle

Second-Lieutenant Arthur Wyndham McNair supernumerary list, Chazipur Volunteer Rifle Corps, to be Lieutenant, with effect from the 4th March, 1897, vice Webster, transferred to the supernumerary list.

Second-Lieutenant John Henry Anderson Ivens, supernumerary list, Dehra Dun Mounted Rifles, to be Lieutenant, with effect from the 4th August, 1897, vice Addis, transferred to the supernumerary list.

#### RESIGNATIONS.

No. 310. - Midland Railway Volunteer Rifles -

Second-Lieutenant G. H. Clarkson resigns his commission, with effect from the 6th March, 1897.

# MARINE DEPARTMENT.

# FURLOUGH AND LEAVE.

No. 16.—The undermentioned officers have been granted extensions of leave by the Secretary of State for India:—

Commander C. W. Hewett, Royal Indian Marine, (m. c.) for six months.

Lieutenant R. Cooper, Royal Indian Marine, (m. c.) for six months.

# P. J. MAITLAND, Major-General, Secretary to the Government of India.

# MILITARY DEPARTMENT.

#### NOTIFICATION.

Calcutta, the 12th March, 1897.

Statement of Deposits on account of Estates between the 6th and the 12th March, 1897.

On whose account.	Rank.	Corps.	Date of decease.	Testate or Intestate.	Lotal unclaimed amount deposited.	Amount paid in India.	Date to which claims will be received.
					<b>∦</b> a. p		
William Henry Harding (a).	Lieutenant	Department of Military Education	17th De em- ber, 1890.	Intestate .	492 15 8	•••	11th May, 1897.
Lionel Nelson Leeds (b).	Lieutenant	Indian Staff Corps (5th Punj ib		Intestate .	603 11 6		11th May, 1897.
Gerard Bannatyne Moule.	and-Lieute- nant.	Cavalry).  1st Batta- lion. Bed- fordshire Regiment	4th June, 1896.	Intestate .	1,162 9 6	•••	•••

(a) Winow-Alica Jane Harding, Children Mildred Ahera Harring, Arthur Lewis Harding Winifeed Muriel Glady's Harding,

Address—Care of William Chard, Esq., Superintendent of Post Offices, Lahore, V. v. of-kin - Mother Mrs. Lends, Address—Findchiff, Bayshill, Cheltenham.

P. J. MAITLAND, Major-General, Secretary to the Government of India.

#### PUBLIC WORKS DEPARTMENT.

#### NOTIFICATIONS.

Calcutta, the 8th March, 1897.

No. 99.-In exercise of the powers conferred by section 135 of the Indian Railways Act, IX of 1890, the Governor General in Council is pleased :-

- (a) under clause (1) of that section, to declare that the East Indian Railway Company shall be hable to pay, in aid of the funds of the Arrah Municipality, a water-rate under the provision of the Bengal Municipal Act, III (B. C.) of 1894, in respect of the lands and buildings occupied by the Company within the limits of the Arrah Municipality; and
- (b) under clause (2) of that section to appoint the Commissioner of the Patna Division to determine the sum which, having regard to all the circumstances of the case, may appear to him to be a fair and reasonable sum for the said Company to pay in lieu of the said water-rate.

The liability imposed by this notification shall be deemed to arise upon the first occasion of the supply of water by the said Municipality to the said Company, but not before.

No. 101.—In exercise of the powers conferred by section 135 of the Indian Railways Act (IX of 1890), the Governor General in Council is pleased, under clause (1) of that section, to declare that the East Indian Railway Company shall be liable to pay, in aid of the funds of the Howrah Municipality, a water-rate under the provisions of the Bengal Municipal Act (III B.C. of 1884) in respect of the houses, buildings and lands occupied by the Company within the limits of the said Municipality.

The liability imposed by this Notification shall be deemed to arise upon the first occasion of the supply of water by the said Municipality to the said Railway Company, but not before.

No. 102.—The Governor General in Council is pleased to order the following promotions of Executive and Assistant Engineers attached to the several Local Administrations, with effect from the dates specified:—

Name	5.			From	To	Nature of pro	omotion.	With effect from
					•			1896.
Bell, E. W	•	•	•	Assistant Engineer,	Assistant Engineer, 2nd grade.	Permanent		1st September.
Hpo Thine .	•	•	•	Assistant Engineer, 2nd grade.		Ditto		4th September.
Griffin, J. V.	•	•	•	Assistant Engineer, 2nd grade.		Ditto		21st September.
Collins, F. R	•	•		Assistant Engineer, 3rd grade.		Ditto		1st October.
Fox, H. H	•		-	Executive Engineer, 2nd grade.		Ditto		12th October.
Rose, A. E	•			Executive Engineer, 3rd grade.	Executive Engineer,	Ditto		12th October.
Sathaye, D. S.	•	•	•	Assistant Engineer, 1st grade, and Executive Engineer, 3rd grade, tem- porary.	2nd grade. Executive Engineer, 3rd grade.	Ditto		12th October.
Davie, W. G.	•	•	• ;	Assistant Engineer, 2nd grade.	Assistant Engineer, 1st grade.	Ditto		12th October.
Knight, W. E.	•	•	-	Assistant Engineer, 1st grade.		Temporary		4th November.
Lugard, E. A,	•	•	•	Assistant Engineer, 1st grade.	Executive Engineer, 3rd grade.	Ditto	• •	5th November.

# The 9th March, 1897.

No. 104.—The services of Mr. W. B. Gray, Government Examiner of Accounts, Assam-Bengal Railway, are lent to the Assam-Bengal Railway Company.

No. 105.—Mr. F. G. Heaven, Examiner of Accounts, attached to the Office of the Government Examiner of Accounts, East Indian Railway, is appointed Government Examiner of Accounts, Assam-Bengal Railway.

## The 10th March, 1897.

No. 106.—Mr. W. T. Jolly, Supervisor, 1st grade, Assam, is appointed, on probation, to the Provincial Engineer Service of the Public Works Department, Bengal, as an Assistant Engineer, 3rd grade, sub. pro tem.

No. 107.—Mr. W. Slane, Deputy Examiner of Accounts, is, on return from furlough, posted to the Office of the Examiner of Public Works Accounts, Bengal.

No. 108.—Mr. J. T. Rollo, Executive Engineer, 1st grade, Burma, is appointed to officiate as a Superintending Engineer, 3rd class, with effect from the 23rd February, 1897, and until further orders.

No. 109—Mr. W. J. Wilson, Executive Engineer, 1st grade, North-Western Provinces and Oudh, 1s permitted to retire from the service under Article 712 (c) of the Civil Service Regulations, with effect from the forenoon of the 10th February, 1897.

# The 12th March, 1897.

No. 111.—The Governor General in Council is pleased, under section 16 (1) of the Indian Railways Act, IX of 1890, to sanction the use of locomotive engines and of rolling stock to be drawn or propelled thereby, on the Ledo and Tikak Margherita Colliery Branch of the Assam Railways and Trading Company, Limited.

# The 8th March, 1897.

No. 100.—The following is published for general information:—

No. 78 I.

GOVERNMENT OF INDIA, PUBLIC WORKS DEPARTMENT.—CIVIL WORKS—IRRIGATION.

# Calcutta, the 3rd March 1897.

# Review of the Revenue Report of Irrigation Works in the North-Western Provinces for the year 1895-96.

# Read-

Letter No. 4584 I, dated the 5th December 1896, from the Government of the North-Western Provinces, forwarding the Revenue Report of Irrigation Works in the North-Western Provinces for 1895-96, and the Resolution of that Government reviewing the Report.

OBSERVATIONS.—The Capital outlay on Irrigation Works in the North-Western Provinces during and up to the end of 1895-96 is shown in the following statement:—

				During	THE YEAR	1895-96.			Total direct
	Num- her of Works	Works.	Establish- ment.	Fools and Plant,	Suspense Account,	Total duect charges.	Indirect charges.	Total direct and indirect charges.	and induced to end of 1895-96.
	1	2	3	4	5	6	7	8	9
Major Works.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Protective Works (Account head 35)		7.742	1,470	95	—1,974	7,334	232	7,566	42,36,154
Irrigation Works not charged against Revenue (Account head 49).	5	8,38,989	2,26,216	14,717	1,7 <b>7,</b> 256	12,57,178	36,196	17,93,374	7,78,14,40\$
MINOR WORKS.									
Works for which Capital and Revenue Accounts are kept (Account head 43)		•							
Works in operation	4	8,118	1,759	•••	1,850	11,727	1,454	13,181	26,39,129
Surveys	2	t9 <b>6</b>	•••	•••		196		705	2,25,466
Total Minor Works .	6	8,314	1,759	•••	1,850	11,923	1,454	13,377	28,64,595
GRAND TOTAL .	12	8,55,045	2,29,445	14,813	1,77,132	12,76,435	37,882	13,14,317	8,49,15,152

<sup>2.</sup> The total Capital expenditure during the year is Rs. 5,80,079 more than during the previous year.

On the Betwa Canal, a Capital outlay of Rs. 7,566 was incurred chiefly on pitching the slopes of the main canal.

On the Ganges Canal a Capital outlay of Rs. 3,76,845 was incurred chiefly on extending the Hardwar Dam; constructing the Motichur spur in the Ganges River; providing additional gates in the Myapur regulator; completing the Protective Works below the Pathri and Ranipur superpassages; constructing a new fall in the Jani escape; and on a number of new drainage works.

On the Lower Ganges Canal, including the Fatehpur Branch, there was a Capital outlay during the year of Rs. 6,22,783. The permanent river training works at Narora were practically completed, twenty-four miles of new drains were opened and others were put in hand. Work was commenced on the extension of the Ghatampur distributary, and good progress was made on the alignments of the Fatehpur Branch and its distributary channels; on the earthwork of the main channel, and on the construction of the more important masonry works.

On the Agra Canal, a Capital odtlay of Rs. 1,11,718 was incurred chiefly on a number of important drainage works.

On the Eastern Jumna Canal, a Capital outlay of Rs. 1,82,028 was incurred chiefly on the completion of the retaining werr below the Naogaon Dam and on the extension of the Dam itself.

On Minor Works in operation there was a Capital outlay of Rs. 8,919 on the Dun Canal, of Rs. 2,629 on the Rohilkhand Canals and of Rs. 1,633 on the Bijnor Canals. There was also an expenditure of Rs. 196 on surveys for the Ken Canal.

3. The following table shows for Major Works the mileage of main canal and distributary sanctioned and in operation at the close of the year:—

المهالات الداري الما المدالية	2 AM -				
	Sancti	ONED,	Compleyed.		
L CONTRACTOR CONTRACTO	M les of canals.	Miles of distributaries.	Nides of canals.	Miles of distributaries.	
Major Works.		,			
Protective Works-		, 1 1 1		,	
Betwa Canal	168	379	168	357	
Works of which the Capital outlay is not charged against Revenue—					
Ganges Canal	440	3,000	440	2,614	
Lower Ganges Canal, including Fetchpur Branch.	664	<b>2,7</b> 73	557	2,185	
Agra Canal	109	600	109	574	
Eastern Jumna Canal	129	646	129	646	
Total Major Works, 1895-96 .	1,510	7,398	1,403	6,376	
Figures for 1894-95	1,510	7,380	1,403	6,320	

There was an increase of 56 miles of distributary as compared with the previous year.

Of this, 38 miles was on the Ganges Canal and 13 miles on the Lower Ganges Canal.

4. The financial results of the year under review are shown in the following table:—

	Total direct	GROSS F	RVENUE C	DLLKCTRD.	Wor	KING EXF	ENSES.		Percen tage of net
CANALS,	Capital out- lay to end of year.	Direct Revenue Receipts.*	Share of Land Revenue.	TOTAL.	Direct.	Indirect.	TOTAL.	Net. Revenue.	Revenue on Capital outlay.
ı	2	3	4	5	6	7	8	9	10
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Major Works.									
Protective Works-				<b>}</b>					
Betwa Canal	42,36,154	25,861	•••	25,861	87,449	7,624	95,073	69,212	
Irrigation Works not charged against Revenue—									
Ganges Canal	2,96,32,128	15,91,950	7,15,593	23,07,552	8,55,442	63,296	9,18,738	13,88,814	4*7
Lower Ganges Canal	3,44,94,808	9,40,507	2,09,586	11,55,803	7,11,721	56,731	7, 8,452	3,87,441	1 1
Agra Canal	94,63,063	4,59,723		4.59,723	1,80,984	14,556	1,95,540	2,64,183	3.8
Fastern Jumna Canal	37,39,306	6,74,279	2,40,803	9,24,082	2,59,868	20,502	2,80,370	6,43,712	17'2
TOTAL OF MAJOR WORKS, 1895-96	8,15,05,459	36,98,129	11,74,982	48,73,111	20,05,464	1,62,709	22,58,173	26,14,938	3' 2
TOTAL FOR 1894-95 .	8,06,86,281	56,82,446	11,74,982	68,57,428	24,59 487	1,80,974	26,40,461	42,16,967	5,5
Min ir Works.									
Works of which Capital and Revenus Accounts are kept—						 			
In operation—				]					1 
Dun Canals	6,86,851	6.,502	24,980	85,482	41,597	2,970	44,557	40,915	5*9
Rohilkhand Canals	17,31,641	59,382	50,070	1,09,452	87,115	8,562	95,677	13,775	٥٩
Bijnor Canals	1,38,239	14,148	8,172	22,320	10,045	1,015	11,060	11,260	8.1
Bundelkhhand Irriga- ( Uransi Lakes   Hamirpur Lakes)	82,398	1,670	1,200	2,969 3,244	3,126 3,628	167 305		-324 -689	<u>}</u>
Total of Minor Works, (895-96	26,39,129	1,37,183	86,284	2,23,467	1,45,511	13,019	1,58,530	64,937	2.2
TOTAL FOR 1894-95	26, 25,048	1,50,481	86,284	2,36,765	1,59,269	13,200	1,72,559	64,206	2 4
GRAND IOIAL, 1895-96	8,42,04,588	38,35,312	12,61,266	50,95,578	22,40,975	1,75,728	24,16,703	26,79,875	3.3
GRAND TOTAL, 1894-95	8,33,12,229	58,32,927	12,61,266	70,94,193	26,18,756	1,94,264	28,13,020	42,81,173	5.1

<sup>\*</sup> Refunds deducted from Direct Revenue.

5. The gross revenue derived from the Major Works was less by Rs 19,84,317 than in the previous year, the working expenses were less by Rs. 3,82,288, so that the net revenue is less by Rs. 16,02,029. The falling off in revenue is due to the abnormal and well distributed rainfall during the cold weather of 1894-95, which as observed in para. 9 of the Review of the Revenue Report for that year practically did away with all necessity for artificial irrigation in the rabi harvest, the collections for which were made in the year under review.

The net revenue derived from the Major Works is equivalent to a return of 3'2 per cent. on the Capital outlay as compared with 5'2 per cent. during the previous year.

The interest charges for the year calculated at 4 per cent. on direct Capital outlay at the commencement of the year and at 2 per cent. on the direct Capital outlay during the year amounted on the Major Works in operation to Rs. 30,37,966, or Rs 4,23,028 in excess of the net revenue. On the Ganges and Eastern Jumna Canals the surplus revenue after paying the interest on direct Capital outlay was Rs. 2,80,005 and Rs. 5,06,350, respectively, while on the Lower Ganges, Agra and Betwa Canals the interest charges were in excess of the net revenue realized.

The surplus of accumulated net revenue over interest charges to the end of the year amounted to Rs. 1,34,73,168, the details of which are given below:—

Account	Canal.		FOTAL.	BALANCE OF		
nead.	Cinial.	vet Revenue.	Interest charges.	Net Revenue.	Interest charges.	
		Rs.	Rs.	Rs.	Rs.	
<b>3</b> 5	Betwa	-4.07,775	19,95,849		24 03,62	
49	Ganges Lower Ganges Agra Eastern Jumna	4,11,67,219 2,01,54,727 50,15,085 2,19,50,256	3,83,59,695 2,42,17,566 75,92,545 46,44,313	28,07,524  I,73,05,943	40,62,836 25,77,466	
	TOTAL 49 .	8.82,87,287	7,48,14,119	1,34.73,168	•••	
1	Total, 1895-96 .	8,78,79,512	7,68,09,968	1,10,69,544		
	TOTAL, 1894-95 .	8,52,64,574	7.37.72,002	1,14,92,572		
	Total, 1893-94	8,10,47.607	7,07,64,557	1,02,83.050	•••	
	Тотаг., 1892-93	7,67,52.452	6,77,80,416	89,72,036		

6. The net revenue derived from the Minor Works was Rs. 731 greater than in the previous year and represented a return of 2.5 per cent. on the Capital outlay as against 2.4 per cent. during the previous year.

7. The following table gives the results of the existing Provincial contract for the four years during which it has been in force:—

	1892-93.	1893-94.	1894-95.	1895-96.
Revenue-	Rs.	Rs.	Rs.	Rs.
Productive Works, Gross directivenue.	55,99,355	57,71,147	56,23,502	36,72,268
Minor Works	1,86,634	1,74,368	1,50,481	1 22 - 8.
TOTAL .	57,85,989	59,4 <b>5</b> ,315	57.73,983	38,09.45
Expenditure, Provincial— Productive Works, Working Expenses Capital Account Working Expenses Neither Capital nor	24,23,258 49,025 1,61,970	24-38,835 37,964 1-44,210	23,69,675 18,344 1,59,269	20,08,019 11,925 1 45,51
Revenue	96,067 27,36.320	70,393	90,809	57,360
Net Revenue interest charges payable to Government	30,49,669	32,54,113	20,38,097 31,35,586	15,80,633
of India	29,00,916	29,17,772	29,42,706	20,81,260
	1,48,753	3,30,341	1,93,180	13,94,02

Under this contract the Provincial Government retains the direct Revenue from Major Productive Works and from Minor Irrigation Works, and pays interest to the Imperial Government on the total Capital outlay from all sources on works of the former class, and also on the Capital outlay from Imperial funds on Minor Works and Navigation incurred up to 1877-78.

The result of the wet winter season of 1894-95, as far as canals are concerned, was a loss of nearly 14 lakes of rupees to the Provincial revenues, although the expenditure was less by Rs. 4,66,000 than the average of the previous three years. The share of enhanced land revenue due to canals which amounted to Rs. 12,61,266 is not entered in the above statement.

8. The statement in para. 4 gives the actual collections for the year, and in the following table details of the assessed revenue are given, and the total for each canal is compared with the area irrigated:—

	AREA IRE	HOATED.		измеденя Л	18, 4895-90.		1	RATE PER ACRE	
CARALS.	₹895 <b>-96</b> ,	1 <b>8</b> 94-95.	Occupier's rates,	Owner's rates,	Share of land revenue.	Grass askinsed revenue, excluding miscella neous,	Assess- meats, 1894-95.	1895-90.	1894-95
1	2	3	•	5	6	,	,	9	10
	Acres.	Acres.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Betwa	35,292	8,041	90,577	***	•••	90,577	26,691	26	3.3
Ganges	759,297	351,637	25,35,377	87,829	7,15,593	33,38,799	22.59 762	4.4	64
Lower Ganges	666,8 o	231,143	18,15,047	1,71,743	2,09,586	21,96,376	9,60,810	3.3	4'1
Agra , , , .	184,502	139,166	5,42,400	98,084	•••	6,40.484	4,85.970	3.5	3'5
Eastern Jumna	222,476	125,260	9,05,197	6,874	2,49,803	11,61,874	9,18,083	2.3	7-3
Dun	16,027	9,470	46,370	3 422	<b>24 9</b> 80	74.772	59.017	4 7	6.3
Rohilkhand	108,789	59,276	89,553	9,667	50,070	1,49,290	1,14 769	1'4	1'9
Bijnor	12,809	4,610	r5,396	2,684	8,172	26,252	19,270	2.0	4.3
Bundelkhand Irrigation Works—							ı		i i I
Jhansi Lakes	1,942	562	3,250	•••	1,299	4,549	4,617	2·5	5.3
Hamirpur Lakes .	2,007	296	3,463	•••	1.763	5 226		- 3	33
Total .	2,010,021	929,461	(60,46,630	<b>3,80,303</b>	12,61,266	76,88,199	48,49,589	38	5 2

<sup>9.</sup> The area irrigated was 2,010,021 acres, being 1,080,560 acres more than during 1894-95 during which year, however, the area under rabi crop was the lowest recorded for the past thirty years. The rabi season was exceptionally dry—in marked contrast to the rabi season of 1894-95. The area irrigated under rabi was 1,293,265 acres and under kharif 716,756 acres as compared with 151,548 acres and 777,913 acres, respectively, during the previous year.

The kharif area of 1894-95 is the maximum on record. The rabi maximum is 1,471.927 acres, which was attained in 1883 84.

The total assessments per acre irrigated averaged Rs. 3.8 against Rs. 5.2 in 1894-95. The average rate for 1894-95 was high, owing to the low proportion of the rabi to the kharil area.

The occupiers' rate averaged Rs. 3 08 per acre.

10. The areas irrigated under the principal crops were as follows:-

				_						1895-96.	1894 <b>-9</b> 5.
•			Crops. Acres.						Acres.		
Sugarcane		•	•	•		•		•	•	214,529	218,006
Rice .	•	•	•	•	•	•	•	•	•	150,106	126,826
Indigo .	•	•	•	•	•	•		•	•	223,441	308,832
Cotton .	•	•	•	•	•	•	•	•	•	45,550	50,378
Wheat .	•	•	•	•	•	•	•	•	•	728,163	83.973
Barley .	•	•	•	•	•	•		•	•	74,091	6,385
Gram .	•	•	•	•		•	•	•	•	79,625	18,689
Poppy .	•	•		•		•	•	•	•	20,864	5,812

The large increase under rabi crops is due to the deficient rainfall of the rabi of 1895-96, while the damp injured both the indigo seed and cane cuttings, to which cause and also to the low prices obtained for the previous indigo crop is attributed the decrease under these crops. The rise in price paid to the cultivator for crude opium from Rs. 5 to Rs. 6 per seer is said to be the chief cause of the increase under poppy.

The value of the irrigated crops is estimated at 641 lakhs of rupees which is equivalent to an average of Rs. 318 per acre.

11. The balance of demands unrealized was Rs. 1,87,370 at the beginning, and Rs. 1,90,902 at the end of the year, or 4'9 per cent. of the demand. No explanation has been given of this high percentage which is much in excess of that of previous years.

12. The following statement gives details of the working expenses of the year and the totals compared with those of the previous year:—

			18u5- <b>06</b> .			1894-95.
CANALS.	Works,	Establish- ment.	Tools and Plant	Indirect charges,	TOTAL.	TOTAL.
1	3	3	4	5	6	7
	Rs.	Ps.	Rs.	Rs.	Rs.	Rs.
Major Works.						
Protective Irrigation Works-						
Betwa Canal	32,137	54.456	85 <b>6</b>	7,624	95,073	97,889
Irrigation Works not charged against Revenue -	-					
Ganges Canal	3.83,398	4,57,889	. 14,155	63.296	9,18.738	10,97.670
Lower Ganges Canal	2.97,005	4,10,901	3.215	56,731	7,68,452	8,43,20g
Agra Canal	75.518	1,05,870	-404	14,556	1.95,540	2,67 282
Eastern Jumna Canal	1,07,598	1,47,779	4.491	20,502	2,80,370	3,34,411
Total .	8,96,256	11,76,895	22,313	1,62,709	22,58,173	26,40,461
Per acre irrigated .			•••	•••	1.31	3.08
MINOR WORKS.			•			
Works for which Capital and Revenue Accounts are kept-			•			
Dun Canals	19,960	21,409	228	<b>2,97</b> 0	44.567	52,042
Rohilkhand Canals	25,068	61,411	636	8,562	95,677	1,01,062
Bijnor Canals	2,487	7,556	2	1,015	11,060	10,299
Bundelkhand Irrigation Works-						
Jhansi Lakes	1,930	1,196		167	3,293	4,144
Hamirpur Lakes	1,147	2,181	• • •	305	3,933	5,012
GRAND TOTAL .	9,47,148	12,70,648	23,179	1,75,728	24,16,703	28,1,3,020
Per acre irrigated .	•••	•••		***	1.30	3.03

The expenditure on extensions and improvements amounted to Rs. 1,20,519 or Rs. 59,763 less than in the previous year.

The expenditure on repairs was Rs. 7,89,880 or Rs. 1,56,036 less than in 1894-95.

The decrease in expenditure on extensions and improvements and repairs is attributed to the issue of stringent orders restricting expenditure to absolutely necessary repairs and postponing all proposed works of improvement.

The working expenses amounted to Rs. 1.21 per acre irrigated on Major Works and Rs. 1.20 per acre irrigated on Minor Works as compared with Rs. 3.08 and Rs. 3.02, respectively, during the previous year. The charges per acre vary to a great extent inversely with the area irrigated.

13. The details of the establishment charges shown in the statement in para. 12 are as follows:—

			<del></del>	Revenue management	Maintenance.	Total.	Percentage.
Direction				Rs.	Rs. 43,568	Rs, 1,98,105	15.20
Executive		•	•	4,73,492	2,24,832	6,98,324	54.95
Revenue (Irrigation Br	anch)	•	٠	2,47,178	•••	2,47,178	19.46
Revenue—payments by cluding fees.	y Civil C	Micers,	in-	97,819	•••	97,819	7.10
Navigation		•	•	10,419		10,419	0.83
Medical		•	•	•••	5,128	5,128	0'40
Plantation	•	•	•	•	13,674	13,674	1.07
G	RAND TO	TAL	•	9,83,446	2,87,202	12,70,648	100.09

<sup>14.</sup> The total working expenses amounted to 47'4 per cent. of the gross revenue realized and the cost of revenue management was 40'7 per cent. of the working expenses or 19'2 per cent. of the gross revenue.

The ton-mileage was 83 millions, the estimated value of the cargoes was 341 lakhs of rupees and that of rafts 31 lakhs.

The number of passengers carried was 552 on the Agra Canal only.

16. The Navigation receipts and charges were as follows:-

	RECEI	IPTS.	Cyarges.			
CANAL.		1894-95	1895-96.	1894-95.	1895- <b>96</b> .	
			Rs.	Rs.	Rs.	Rs.
Upper and Lower Ganges .	•	•	12,851	11,930	12,119	12,071
Agra	•	•	7,084	5,654	10,575	6,792
Тот	ral .	•	19,935	17,584	22,694	18,863

The net revenue from Navigation operations was a loss of Rs. 141 on the Upper and Lower Ganges Canals and of Rs. 1,138 on the Agra Canal, resulting in a deficit on Navigation operations of Rs. 1,279 during the year. The decrease in revenue is attributed to the abolition of tolls on Government boats employed on Government work.

<sup>15.</sup> The length of navigable channels open at the end of the year was 535 miles as before.

<sup>17.</sup> The revenue realized on account of water power was Rs. 81,653.

18. The following table gives details of supply utilized and escaped on the four principal canals:—

				Number of	Mean dis- charge at	Discharge	Perce	TAGES.
Can	AL.			ir igating days.	head, cubic feet per second,	cubic feet per second.	Discharge utilized	Discharge escaped.
Ganges .	•	•	•	288	4,549*	4,019	88.3	11.7
Lower Ganges	•	•	•	288	4,669	3,386	72.5	27.5
Agra	•	•	• 1	271	1,300	1,081	83.1	16.9
Eastern Jumna	•	•	-	<b>3</b> 09	1,209	1,069	88.4	11.6

<sup>\*</sup> Exclusive of the volume passed on to the Lower Ganges Canal.

Owing to the greater demand for canal water the percentage of discharge utilized is greater on all canals than during the previous year.

19. The following figures relate to the water duty obtained and the assessments per cubic foot of discharge:—

	<del></del>	<del></del>					<del></del>	:
Can.	<b>1</b> L.				Of discharge	Total assess- ment per cubic foot of discharge utilized.	Occupiers' rate per acre	TOTAL ASSESSMENT PER ACRE.
general rape galandeside deliberatura (1977 - 197			-	Acres.	Acres.	Rs.	Rs.	Rs.
Ganges .	•			167	189	831	3.34	4'40
Lower Ganges	•	•		143	197	649	2.43	3.50
Agra .	•	•	•	142	171	592	2.04	3'47
Eastern Jumna	•	•	•	184	208	1,087	4.07	5.53

20. The following particulars relate to distributaries:

		_=							
								AVERAGR.	
	<u></u> .	CANAL.			· · · · · · · · · · · · · · · · · · ·		Area irrigated per mile of a distributary.	Number of outlets per mile.	Area irrigated per outlet.
							Acres.		Acres.
Ganges .	•	•	•		•	•	285	6.6	43
Lower Ganges	•	•	•	•	•		303	5'3	57
Agra	•	•	•	•	•	•	318	6.9	46
Eastern Jumna	•	•		•	•	•	336	5.7	59

<sup>21.</sup> The usual measurements of the level of water in wells were made during the year.

Following the incidence of the rainfall, there was a rise of spring level in the northern and a fall in the central and southern portions of the Doab commanded by the Upper and Lower Ganges Canals.

22. The outlay on drainage works charged against Capital amounted to Rs. 2,01,500, and 120 miles of drainage channels were excavated during the year

The charges for extensions and improvements and repairs and maintenance of drainage channels connected with works for which Capital and Revenue Accounts are kept was Rs. 73,418. The expenditure on Agricultural (chiefly drainage) works was Rs. 46,374.

It is stated that the drainage channels acted efficiently, and that the heavy local bursts of rainfall which were a marked feature in June, July and August were quickly carried off and resulted in comparatively little damage to crops.

23. The following figures relate to the Tarai and Bhabar Canals on which the water revenue credited to the canals is an arbitrary portion of the land revenue, no separate water-rate being assessed :-

				~ سند.			- <b>-</b>							
						1	SEARNOR	RECEIPT	·		RIVEN	ин Ехрь	NUITURE.	•
	CA	NALS.			Irri- gated area.	Water-	Planta- tions	Water- power.	TOTAL	Or ginal works.	Repairs.	Estab- lish- ment.	Lools and Plant.	TOTAL.
					Acres.	Rs.	Rs.	Rs.	Rs.	Rs,	Rs.	Rs.	Rs.	Rs.
Tarai	•		•	٠	3,633	20,542	•••		20,542			***		17,429
Bhabar		•	٠		<b>48,</b> 089	1,31,100	•••	33,245	1,64,345	4.446	61,0 <b>6</b> 3	13,201	1,508	80,218
	_		<u></u>			<u> </u>				 			 	

<sup>.</sup> Details not given in the Revenue Report.

24. The Revenue Report was received by the Government of India on the 7th December 1896 and is accompanied by the usual maps and diagrams.

The Governor General in Council notices with satisfaction that the Lieutenant Governor and Chief Commissioner desires to thank the Chief Engineer and the officers of the North-Western Provinces Irrigation Branch for their management of the canals during the year.

ORDER.-Ordered, that copies of this Review and of the Report be forwarded to the Revenue and Agricultural Department for information.

Ordered, also, that copies of this Review be forwarded to the Government

The Governments of Madras, Bombay, Bengal,

The Governments of Manage, Homosy, Rengal, and the Punjah

The Chiet Commissioners of the Central Provinces, Burma, Assam, and Coorg.

The Residents at Hyderabad and Mysore

The Agents to the Governor General in Central India, Rajputana, and Baluchistan.

of the North-Western Provinces for information, and that copies of the Review be forwarded to the Local Governments and Administrations in the Public Works Department, noted on the margin, for information.

Ordered further, that this Review be published in the Gazette of India, and that copies of this Review and of the Report be forwarded to Her Majesty's Secretary of State for India.

The 12th March, 1897.

No. 110.—The following is published for general information:—

No. 234 R. T.

GOVERNMENT OF INDIA, PUBLIC WORKS DEPARTMENT-RAILWAY TRAFFIC.

Calcutta, the 11th March 1897.

General Rules of 1895 for working railways open for traffic.

READ -

Section 47 of the Indian Railways Act, 1890.

Government of India, Public Works Department, notification No. 118, dated the 21st March 1895, publishing—in the Gazette of India of the 23rd March 1895—the Government of India circular No. 6 Railway, dated the 12th March 1895, and the General Rules, there-

with promulgated, for all open lines of railway in British India administered by the Government.

Government of India, Public Works Department, notification No. 257, dated the 28th May 1896, publishing—in the Gazette of India of the 30th May 1896—the Government of India circular No. 3 Railway, dated the 22nd May 1896, and the amended rules therewith promulgated.

Government of India. Public Works Department, notification No. 55, dated the 5th February 1897, publishing—in the Gazette of India of the 6th February 1897—the Government of India circular No. 3 Railway, dated the 3rd February 18,7, and the addenda and corrigenda to the rules therewith promulgated.

Letter from the Chief Commissioner of Assam, No. 577, dated the 9th February 1897, forwarding letter from the Agent and General Manager of the Assam Railways and Trading Company, Limited, No. 3344 G., dated the 17th November 1896.

OBSERVATIONS.—The Agent and General Manager of the Assam Railways and Trading Company, Limited, has applied that the General Rules for working open lines of railway, which were published under the Government of India, Public Works Department, notification No. 118, dated the 21st March 1895 (vide the Gazette of India of the 23rd March 1805), as modified by the Government of India circulars Nos. 3 Railway, dated the 22nd May 1896, and 3 Railway, dated the 3rd February 1897, which were published under Public Works Department notifications Nos. 257, dated the 28th May 1896, and 55, dated the 5th February 1897 (vide the Gazette of India of the 30th May 1896 and 6th February 1897), may be made applicable to the Ledo and Tikak Margherita Colliery branch of the Assam Railways and Trading Company, Limited.

RESOLUTION.—The Governor General in Council is pleased to sanction the application of the General Rules for working open lines of railway which may, for the time being, be in force on the Dibru Sadiya railway to the Ledo and Tikak Margherita Colliery branch of the Assam Railways and Trading Company, Limited, from the date of opening for the public carriage of passengers, animals or goods.

ORDER.—Ordered that this resolution be published under a notification in Part I of the Ga ette of India as required by section 47, sub-section (3), of the Indian Railways Act, 1890; also that the General Rules cited in the foregoing observations—which have already been published in the Gazette of India—be kept at railway stations as directed by sub-section (6) of the same section.

Ordered, also, that this resolution be communicated to the Chief Commissioner of Assam, for information and guidance.

#### The 9th March, 1897.

#### TELEGRAPH.

No. 103.—The Governor General in Council is pleased to order the following officiating and temporary promotions in the Superior Establishment of the Indian Telegraph Department, with effect from the 6th March, 1897, and until further orders:—

NAME.	From	То
Mr. J. J. Allen	Chief Superintendent, class IV .	Deputy Director General, class II, officiating. Director, class III, temporary.  Superintendent, class V, 2nd grade, temporary.

W. S. S. BISSET, Colonel, R.E.,

Secretary to the Government of India,



# The Gazette of Andia.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 13, 1897.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

# PART II.

Notifications by High Court, Comptroller General, etc.

# GAZETTE OF INDIA.

## NOTICE.

The 8th October, 1896.

From the 14th November next, till turther notice, the complete Gazette of India will be published at Calcutta. After the 7th November all Notifications and other matter intended for publication in the Gazette should be addressed to the Pubnisher, 8, Hastings Street, Calcutta.

Revised rates from 1st January, 1887. Per annum. u. p. Subscription for Gazette and Supplement . . . . . 5 8 0 Postage Subscription for Parts I. II, and III. or any of them 600 Postage . Subscription for Parts IV, V, and VI, 0 0 or any of them Postage . 2 8 o Subscription for Supplement only 5 0 0 Postage . 0 0 Subscription for Supplement and Part 6 0 p VI . . . Postage 3 0 0 For a single copy of the Gasetts and Supplement . 080 For a single copy of Parts I, II, and III, or IV, V, and VI, or Supplement Postage on single copies varies according to Weight.

Rules and Notifications issued under Legislative Acts, and having the force of law may be obtained separately at, per page, 2 pice.

By order of Government, all subscriptions must be paid in advance.

Applications for the supply of the Gasette on the public service should be addressed to the Home Department.

Complaints regarding non-receipt of any number of the *Gazette* should be forwarded within a week after the date on which it is due.

Attention is invited to the Circular Memo, of the Government of India, Home Department, of February, 1870, directing that all Notifications or other matter intended for insertion in the Gazette of India should be delivered at the Publisher's Office not later than 2 P.M. on Friday afternoon, and that matter sent after that hour must be certified to be extremely urgent in order to ensure its appearance in the next day's Gazette.

Matter intended for publication in the Supplement should reach the Press not later than Thursday.

WM. ROSS.

Publisher, Gaseite of India.

# GOVERNMENT OF INDIA.

# DEPARTMENT OF REVENUE AND AGRICULTURE.

# INVENTIONS and DESIGNS.

Calcutta, the 12th March, 1897.

# NOTIFICATIONS.

No. 858 P.—APPLICATIONS in respect of the undermentioned inventions have been filed, under the provisions of the Inventions and Designs Act of 1888, in the office of the Secretary appointed under that Act during the week ending 6th March 1897:—

- No. 82 of 1897.—Herbert Hoyle, silk dresser, of 9, Temperance street, Commercial road, Halifax, in the county of York, and Edwin Scarborough, coal merchant, of Crossley street, Ilalifax, aforesaid, for improvements in machinery for combing and dressing silk and other fibres.
- No. 83 of 1897.—Albert Legg, secretary, of Allendale, in the county of Bergen, and state of New Jersey, and Charles Ward Weston, president, of 454, West 144th street, in the city of New York, county and state of New York, for improvements in sewing machines.
- No. 84 of 1897.—Messrs. Ferd, Petersen & Co., chemical manufacturers, of Schweizerhalle near Bale, Switzerland, for the manufacture of substantive cotton dye stuffs from benzidine sulpho-acids.
- No. 85 of 1897.—Dr. B. Das & Co., patent medicine sellers, of 86, Aheereetola street, Calcutta, for an improved form of kerosine lamp with mica chimney.
- No. 86 of 1897.—Daniel Hail and James Henry Kay, tin plate workers, both of Ashtonunder-Lyne, in the county of Lancaster, for improved means for humidifying air.
- No. 87 of 1897.—Amariah Lake, merchant, of Pleasantville, in the county of Atlantic, and state of New Jersey, United States of America, for an illusory apparatus.

No. 859 P.—Specifications of the undermentioned inventions have been filed, under the provisions of the Inventions and Designs Act of 1888, in the office of the Secretary appointed under that Act, and copies have been sent to the Governments of Fort St. George and Bombay, the Chief Commissioner of Burma, and the Director of the department of land records and agriculture, North-Western Provinces and Oudh. These and other specifications are open to public inspection, from 11 A.M. to 4 P.M., at the Secretary's office (Imperial Secretariat, Government Place, West, Calcutta), on payment of a fee or one rupee, and a certified copy of any one of them will be supplied on payment of the fixed expenses of copying:—

- No. 16 of 1896.—Edward Nicoll Dickerson, of the city, county and state of New York, and Julius John Suckert, of Ridgewood, Bergen county, in the state of New Jersey, United States of America, for an improved process of an apparatus for producing and liquefying acetylene gas. (Specification filed 26th February 1897.)
- No. 54 of 1896.—Taylor Burrows, engineer, of 88, Upper Kennington lane, London, and Dick Edwards Radelysse, gentleman, of 50, Gloucester crescent, Regent's park, London, for a machine for breaking or decorticating and scutching sibrous plants, stems, or straws, such as ramie, hemp, and the like, throughout the length thereof at one operation. (Specification filed 26th February 1897.)

- No. 250 of 1896.—Frederick Henry Addis, district railway locomotive superintendent,
  Mhow, Central India, for a new or improved apparatus for cooling air
  adapted to both rooms and vehicles, and applicable to refrigerators and
  the like. (Specification filed 27th February 1897.)
- No. 263 of 1896.—Edwin Arthur Powell, engineer, of corner of Collins and William streets,
  Melbourne, in the colony of Victoria, for an improved blind-roller, and
  apparatus for forming same. (Specification filed 26th February 1897.)
- No. 268 of 1896.—John James Marsland, an assistant in the firm of Messrs. Richardson and Cruddas, engineers, Bombay, for a new or improved apparatus for discharging night-soil and the like into sewers. (Specification filed 3rd March 1897.)
- No. 274 of 1896.—Herman Frasch, manufacturer, of Euclid avenue, corner Kennard street, in the city of Cleveland, in the county of Cuyahoga, and state of Ohio, United States of America, for improvements in mining gold and similar metals. (Specification filed 26th February 1897.)
- No. 275 of 1896.—Galileo Ferraris, professor of electrical technology, at the Industrial Museum, of 46 Via Venti Settembre, Turin, and Riccardo Arno, electrical engineer, of 24 Via Sant'Anselmo, Turin, for improvements in and relating to the distribution of alternating currents. (Specification filed 26th February 1897.)
- No. 373 of 1896.—William James Orsman, analytical chemist, of Gathurst, in the county of Lancaster, for improvements in the manufacture of explosives, applicable for use in coal or other fiery mines. (Specification filed 26th February 1897.)
- No. 406 of 1896.—Fredrik Ljungström, mechanician, of 37, Kommendorsgatan, Stockholm, for improvements in evaporating or heating apparatus. (Specification filed 27th February 1897.)
- No. 423 of 1896 —Frederic Fowler Farlow, engineer, Bombay, for a self-acting tank low-water alarm. (Specification filed 5th February 1897.)
- No. 432 of 1895.—Henri Edouard Conzincau, wholesale clothier, of 81, rue Gambetta, Lille, in the Republic of France, for improvements in apparatus for printing or impressing designs, patterns or outlines, for garments, on fabrics or other materials, or for analogous purposes. (Specification filed 27th February 1897.)
- No. 456 of 1896.—Bernhard Baron, manufacturer, of 51, St. Mary Axe, London, for improvements in eigerettes, and in method of and apparatus for manufacturing the same. (Specification filed 26th February 1897.)
- No. 860 P—THE undermentioned designs have been registered, under the provisions of the Inventions and Designs Act, 1888, in the office of the Secretary appointed under that Act, and copies have been sent to the Governments of Fort St. George and Bombay, and the Chief Commissioner of Burma. These and other designs are open to public inspection, from 11 A.M. to 4 P.M., at the Secretary's office (Imperial Secretariat, Government Place, West), Calcutta, on payment of a fee of one rupee, and a certified copy of any one of them will be supplied on payment of the fixed expenses of copying:—
  - No. 4D of 1897. -- Joseph Henry Johnson, mechanical engineer, Aligarh, North-Western Provinces, for pepper castors.
  - No. 5D of 1897.—Isaac Benjamin, artist and proprietor of the Bombay Art Furnishing Establishment, Gowalia Tank road, Bombay, for a square-tapered log partly ornamented with angular reeded mouldings, to be used as such in any article of furniture.
  - No. 6D of 1897.—Messrs. Parry and Company, merchants, Madras, for a floral border and heading to be printed on cotton or silk goods in various colours.
- No. 861 P.—THE fees prescribed in Schedule 4 of Act V of 1888 have been paid for the continuance of exclusive privilege in respect of the undermentioned inventions for the periods shown against each:—
  - No. 152 of 1888.—Ernest Hulburd, merchant, of Rouen, in the Republic of France, for improvements in and relating to metallic packing. (From 6th March 1897 to 6th March 1898.)

No. 39 of 1889.—James Gresham, of the firm of Gresham and Craven, engineers and machinists, of Craven iron works, Salford, in the county of Lancaster, for improvements in apparatus for applying sand or other substances to prevent the slipping of the driving wheels of locomotives. (From 20th March 1897 to 20th March 1898.)

- No. 318 of 1889.—Leopold Cassella and Company, manufacturing chemists, of Frankfort-on-Main, Germany, for the production of new red colouring matters. (From 16th April 1897 to 16th April 1898.)
- No. 248 of 1890.—John Donnelly, engineer, of the Metropolitan works, Dockley road,
  Bermondsey, in the county of Surrey, for improvements in the manufacture of axle boxes. (From 14th March 1897 to 14th March 1898.)
- No. 73 of 1892.—Edward Lennon Cantwell, civil engineer and patent agent, 5, Old Post Office street, Calcutta, for an improved huller for rice, coffee and grain, and for scouring and cleaning rice, wheat, and every description of grain. (From 1st March 1897 to 1st March 1898.)
- No. 152 of 1892.—Henry Thompson, engineer, of Ipswich, in the county of Suffolk, for improvements in the method of and apparatus for drying tea leaf and the like. (From 16th March 1897 to 16th March 1898.)
- No. 326 of 1892.—Charles Hodgson, engineer, of Canterbury road, Kilburn, in the county of Middlesex, for improvements in apparatus for working railway points and signals. (From 14th April 1897 to 14th April 1898.)
- No. 14 of 1893.—Samuel Edward Haskin, manufacturer, Avoca, Stenben county, state of New York, United States of America, for an improved process and apparatus for vulcanizing wood. (From 1st August 1897 to 1st August 1898.)

No. 862 P.—WHEREAS the inventors of the undermentioned inventions have respectively failed to pay within the time limited in that behalf by the fourth schedule to the Inventions and Designs Act (V of 1888), the fees hereinafter respectively mentioned, it is hereby notified that under the provisions of section 8, sub-section (2) of the said Act, the exclusive privilege of making, selling, and using the said inventions in British India and of authorizing others so to do has ceased:—

- No. 3 of 1892.—Arthur Elphinstone Cummins' invention for a new or improved method of baling cotton without using the ordinary hoops or lashing. (Specification filed 2nd December 1892.)
- No. 125 of 1892.—William Carew's invention for an improved combined machine for capping, uncapping, loading, and crimping any two sizes of B. L. cartridges, vis., 12 and 24—12 and 16—10 and 24. (Specification filed 1st December 1892.)
- No. 239 of 1892.—James Macay Taylor's invention for a water-lift, known as the "blame water-lift." (Specification filed 5th December 1892.)
- No. 264 of 1892.—Clarence Canning Hearsey's invention for an improved method of sustaining the combustion of charcoal and other materials used in the smoking of hookahs with chillums. (Specification filed 30th November 1892.)

hee in respect of the continuance of an exclusive privilege-

(4) (a) After the filing of the specification and before the expiration of the fourth year from the date of the filing thereof—

The sum of R50 for each of the said inventions.

#### NOTICES.

All communications relating to Act V (the Inventions and Designs Act) of 1888 should be addressed to the "Secretary to the Government of India, Department of Revenue and Agriculture (PATENTS BRANCH), CALCUTTA."

The office of the Secretary under the Act is open for the transaction of business from 11 A.M. to 4 P.M. on all days except Sundays and gazetted holidays.

The Government of India are advised that as trade marks are not "designs" within the meaning of the Act, they cannot be registered under Part II.

Administration of the contraction of the contractio

The fees payable under the fourth and sixth schedules are now collected in cash, and applicants are warned that they must be responsible for any delay in cashing cheques.

Copies of the weekly notifications, and of the quarterly lists, of applications and specifications filed in the Secretary's office are now on sale to the public at one anna and eight annas a copy respectively.

Attention is requested to the rules made by the Government on the 10th October 1895 in regard to the preparation of applications, specifications and drawings.

All applications made under the Inventions and Designs Act, V of 1888, will from this date (December 19th, 1895) lie in the visitors' room of the Patents Office for ten days from the date of the Gazette of India in which their filing may have been notified; or, if the tenth day is a holiday, till the evening of the office day next following.

A. T. PRINGLE,

Offg. Secy. under the Inventions and

Designs Act, 1888.

Secretary and Treasurer.

W. D. CRUICKSHANK,

# BANK OF BENGAL-PUBLIC DEBT OFFICE.

Statement of Government Promissory Notes enfaced for payment of Interest in London, under deduction of amount re-transferred to India, and outstanding

in the Books of the Bank of Bengil on the 28th February, 1897.

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PUBLIC DEBT UFFICE, BANK OF BENGAL;

Calcutts, the 5th March, 1897.

## BANK OF BENGAL.

Statement of the Affairs of the Bank of Bengal for the week ending and March, 1897.

	1.	IABI	LIT	IES.	R	a.	p.	ASSETS. R a.
Capital paid-up	•	•	•	•	2,00,00,000	ú	υ	Government Securities
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Sundries .		•	•	•	16,81,119	13	6	Branches . 1,34,03,713 10 0
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BANK OF BENGAL, Calcutta, the 4th March, 1897. F. T. LEWIS. Chief Accountant.

Rate for Demand Loans 10 per cent. Percentage 25 9.

W. D. CRUICKSHANK, Secretary and Treasurer.

# BANK OF BENGAL.

Statement of the Affairs of the Bint of Bengil for the week ending 9th Mirch, 1807.

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	LIABILI	TIES	R	d,	p	ASSETS.	R	a.	ρ.
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	Rupe	g.»	10,20.29,576	8	11	Kupers	10,20,20 576	8	11

By oracl of the Directors,

BANK OF BENGAL, Coloutta, the 12th March, 18 7 · F. T. LEWIS. Chief Accountant. Rate for Demand Loans 10 per cent. Percentage 32'3.

W D CRUICKSHANK, Secretary una Treasurer.

# TELEGRAPH DEPARIMENT.

# NOTIFICATION.

Calcutta, the 5th March, 1897.

No. 31.—Offices reported opened and closed during February, 1807 :-

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#### W. F. MELHUISH.

Insector, Grand Brach.

# DIRECTOR-GENERAL, INFIAR MEDICAL SERVICE.

# NOTHICATION.

Sinda, the 3rd March, 1807.

No. 5.- The services of the undermentioned Military Assistant Surgeons (Benyal Establishment) are permanently baced at the disposal of the Government of the North Western Provinces and Oudh, with effect from the dates no ted against their names .--

ist class-J. Harly . 10th December, 1895. G. McCall . 12th November, 1896. ,,

W. J. A. Hogan 1st December, 1895.

G. Hym's . 20th November, 1865. "

> ERNEST ROBERTS, M.B., for Director tieneral, Incian Medical Service.

# SURVEY OF INDIA DEPARTMENT. TRIGONOME PRICAL BRANCH.

#### NOTIFICATION.

Dehra Dun, the 4th March, 1807.

No. 36.-Mr. J. P. Barker, Sub-Assistant Superintendent, 1st grade, Survey of India, is granted privilege leave for 2 months and 22 days, under the provisions of Actual 291 of the Civil Service Regulations, with effect from 22nd March, 1897.

> Sr. G. GORE, Lint.-Cel., R.E., Supite, Togonometrical Surveys.

# AGENT TO THE GOVERNOR-GENERAL, RAJPUTANA.

#### NOTHICATIONS.

Abu, the 3rd March, 1817.

No 753-G —The mode at charge of the Detachment Trimmer Irregular beice at Abu was transferred on the forenoon of the 20th Pelatoury, 1817, from third class Hospital Assistant Motil !! Datoutrain, off about to the Abu Charitable Dispension, to first class Hospital Assistant Ash and I how, in charge of the Rajputana Agency Hospital.

No. 755-G. Second Cass Hospital Assistant No. 6, 6, 1 between Sm.b. attached to the Imperial Strice Lancer at towar, availed himself of at days on a man contall pay, from the 15th January to the 12th I drumy, 1897, both days inclasive.

#### By Order.

L. IMPEN, Captain, First Assistant Agent to the Go ernor-General. Rojeutana.

# AGENT TO THE GO ERNOR GENE-RAL AT LARODA.

#### NOTHICATION.

RULLS UNDER ACT III OF 1897.

Baroda Residency, the 5th March, 1897.

No 3208 - Whereas on account of the entry into Baroda of persons suffering from a dangerous I pidemie discuse, namely l'abonic Plague, the Baroda Cantonment is theatened by an ontbreak of such cpi evic disease amongst the inhabitants thereof, and whereas the Agent to the Governor-General at Doroda is of opinion that the ordinary provision of the law for the time being in force are in adic one for the purpose of preventing the spread thereof, pursuant to the provisions of section 2, but sections 1 and 2 of the Epidemic Priseases Act, 1897, and in exercise of the powers in this behalf conferred

by the Governor-General in Council under section 2, sub-section 3 of the same Act, the Agent to the Governor-General at Baroda is pleased to empower the Canton nent authorities for the Cantonment of Baroda and to take measures hereinafter specified to prevent the spread of Bubonic Plague, and is further pleased to prescribe the temporary Regulations hereinafter set forth to be observed by the public and all persons concerned.:—

- 1. No person suffering from Bubonic Plague shall enter or be conveyed or be caused to be conveyed into the Cantonment limits.
- 2. In the event of the plague making its appearance within the Cantonment of Baroda, the Cantonment Magistrate, subject to the general instructions of the Officer Commanding at Baroda, may appoint special officers, either by name or by virtue of office, to carry out, under the Cantonment Magistrate's general directions, all measures necessary to prevent the spread of the plague.

The special officers appointed for the Cantonment of Baroda may be selected from the Native or European officers serving in the garrison at Baroda

- 3. At any place specially appointed by the Cantonment Magistrate and situated on a road leading to the Cantonment any officer on duty, cr, person specially authorised in this behalf by the Cantonment Magistrate, may detain for the purpose of Medical Examination any person whom he reasonably believes to be suffering from the plague and shall if he be not himself a Medical Officer, give information of the detention to the Medical Officer of the Cantonment or the Hospital Assistant in charge of the Nanavati Dispensivy.
- 4. In the Cantonment of Baroda to which this rule applies, an occupant of a house or building, or the principal surviving member of a family, shall give immediate information to the Kotwid or the Hospital Assistant in charge of the Nanavati Dispensary of any sickness or death due or likely to be due to plague in such house or building or among the members of such family.
- 5. The Kotwal and the Hospital Assistant aforesaid shall, in every case without delay, communicate the fact to the Cantonment Magistrate and the Sanitary Officer respectively, and the latter officer shall be bound to come to the place indicated.
- 6. Immediat ly our receiving information under the above rule the Sanitary Officer shall go to the place indicated, and if the place be a house or dwelling place, and if the occupant or occupants thereof do not (on the demand of the Cantonment authorities) allow him to enter and give him reasonable facilities for ascertaining whether any of the inmates are suffering from the plague, the Cantonment authorities are hereby empowered to enter into such house or any part thereof by force and to detain for the purpose of Medical Examination any person found therein to be suffering or suspected to be suffering from the plague.
- 7. Every person having the control or charge of any building, or part of a building, shall, on demand by the Cantonment Magistrate or Sanitary Officer, immediately cause such building or part of a building to be opened, and shall permit the Cantonment Magistrate or Sanitary.

Officer to cleanse or disinfect the same, and to cause the removal for disinfection or destruction of any bedding or clothing, or of any other goods or articles found therein.

For the purpose of enforcing and carrying into effect the said Regulation, the Cantonment Magistrate will, whenever he shall deem it necessary to do so break open and forcibly enter any such building or put of a building, and, without previous notice to the owner or occupier thereof, will cleanse or disinfect the same, and direct or cause the forcible removal and disinfection or destruction of any bedding, clothing, goods or articles as aforesaid.

8. If for any reason it shall appear to the Cantonment Magistrate personally, or, be reported to him by the Sanitary Officer, that any building intended for or used as a dwelling is unfit for buman habitation, he may prohibit by a written order the further use of such building as a dwelling, and cause notice of such prohibition to be affixed to the door of, or, on some conspicuous part of such building.

As a temporary Regulation it is hereby prescribed that, when any such probibition has been made, no owner or occupier of such building shall use or suffer the same to be used for human habitation until the Cantonment Magistrate certifies in writing, after consulting the Sanitary Officer, that the causes rendering it unfit for human habitation have been removed to his satisfaction and that of the Sanitary Officer.

For the purpose of enforcing and carrying into effect the said Regulation, the Contenment Magistrate may, if necessary, if reinly remove any such person from such building and may prevent the re occupation thereof until such time as he shall have certified as aforesaid.

of it shall appear to the Cantonment Magistrate that any building used as a dwelling is so over-crowded as to endanger the health of the inmates, thereof, he may, by written order, request the owner or occupier of the building, within a period to be fixed by him to abute the over-crowding thereof by reducing the number of inmates thereof

For the purpose of enforcing this Regulation, the Cantonment Magistrate may, if necessary, at the expiration of the time prescribed in the written order, forcibly remove or cause to be removed such and so many of the inmates of the building as shall seem to him to be proper.

10. Any person suffering from Bubonic Plague, wheresoever found, shall, on a certificate signed by the Sanitary Officer or by any duly qualified Medical Officer or practitioner that such person is suffering from the said disease, be liable to be removed to such Hospital as shall be selected for the purpose by the Cantonment authorities for treatment, and retained there until cured.

For the purpose of enforcing and carrying into effect the said Regulation, the Cantonment Magistrate, or, any Police officer empowered by the Cantonment Magistrate in this behalf, will, whenever he shall deem it necessary so to do, cause any person, in respect of whom such certificate as aforesaid has been made, to be removed to hospital.

The second secon

Provided always that no person suffering from the said disease shall be so removed if, in the opinion of the Sanitary Officer, such person is provided with proper lodging or accommodation and is being properly cared for, and so situated as not to be a source of danger to the public.

vii. Every building or part of building in which any case of the aforesaid disease exists or has existed shall, for so long as the Cantonment Magistrate, on the strength of the Sanitary Officer's report, shall deem necessary, be isolated in accordance with such orders as the Cantonment Magistrate may in each case prescribe, and every occupant of such house, or, other person who may be therein, or, who may resort or desire to obtain access thereto, shall obey any order which he may receive from the Cantonment Magistrate prohibiting ingress or egress from such house.

For the purpose of enforcing and carrying into effect the said Regulation, the Cuntonment Magistrate, or, any Police officer empowered by the Cantonment Magistrate in this behalf, will, if necessary forcibly prevent persons from entering or leaving such building or part of building.

a building within the meaning of this Notification shall be deemed to include not only the cleansing and lime-washing of such building, but also, if deemed necessary the removal of the earth or soil of the ground floor thereof to a depth of 4 inches, the removal of the whole or any part of the roof thereof, the removal of floors, the burning of kerosine oil or any other substance thereon, or any other measure whatever.

The expense of carrying into effect any of the measures hereby anthorized for cleansing or disinfecting a building shall, in the first instance, be defraved by the Cautonment Magistrate out of the Cantonment Fund, but shall, at his discretion, be recoverable from the owner or occupier of such building under the ordinary provisions of the Cantonment Act XXII of 1864, in the same manner, in all respects, as if the work had been done after notice and after failure to comply with notice within the meaning of section 30, Chapter IV of the same Act.

- 13. The Cantonment Magistrate is empowered to make regulations, when he deems it necessary, for enforcing burial in certain places or at a certain depth and for requiring that quick lime be placed with the corpse and may prohibit the burying or burial of corpses of persons reasonably supposed to have died of the plague in or upon the ground other than that specially assigned by him for such purposes.
- 14. The Cantonment Magistrate is to do his utmost, both personally and through orders, to make it generally understood throughout the Cantonment that these rules are necessary for the public safety, and to see that no needless inconvenience is caused to any one; that examination, etc., are carried out with as much regard to sex and the customs of the country and that everything is done to meet the wishes of the patient so far as compatible with the public safety.
- not intended to, and shall not operate to limit

Provided always that no person suffering in any way any power the Cantonment Magisfrom the said disease shall be so removed if, in a trate may possess independently of the powers the opinion of the Sanitary Officer, such person hereby conferred.

16. Any person committing a breach of any of the aforesaid Regulations shall be liable to be punished under section 188, Indian Penal Code, with imprisonment for six months or with fine which may extend to \$1,000, or with both.

N. C. MARTELLI, Lieut.-Colonel, Agent to the Governor-General at Boroda.

# AGENT TO THE GOVR.-GENERAL IN BALUCHISTAN.

#### NOTIFICATION.

Quetta, the 4th March, 1897.

No. 623—Under the provisions of section 5 (2) of the Baluchistan Agency Criminal Justice Law, the Cantonment Magistrate at Loralai is hereby authorised to try in a summary way all, or any of the offences mentioned in section 260 of the Criminal Procedure Code, which under section 29 he is competent to try.

By Order,
S. G. KNOX, Lieut.,
Second Assistant.

# AGENT TO THE GOVR.-GENERAL AND CHIEF COMMISSIONER IN BRITISH BALUCHISTAN.

# NO FIFICATIONS.

Quetta, the 2nd March, 1897.

No 597.—In exercise of the powers conferred upon him by section 6 (b) of the Baluchistan Agency Civil Justice Law and of the British Baluchistan Civil Justice Regulation, 1896 the Agent to the Governor General and Chief Commissioner is pleased to direct that Munshi Bashir Ali Officiating Munsif of Sibi, shall have jurisdiction in the Sibi Sub division to try original suits of value not exceeding five hundred rupees, with effect from the date of his assuming charge of the said appointment.

No 600.—In exercise of the powers conferred upon him by section 94 (1) of the Baluchistan Agency Civil Justice Law and of the British Baluchistan Civil Justice Regulation, 1866, the Agent to the Governor-General and Chief Commissioner is pleased to confer upon Mushi Bashir Ali. Officiating Munsif of Sibi, the jurisdiction of a Judge of a Court of Small Causes for the trial of suits, cognizable by such Courts, up to fifty rupees in value, to be exercised by him within the local limits of the Sibi Sub-division and with effect from the date of his assuming charge of the said appointment.

By Order,
S. G. KNOX, Lieut.,
Second Assistant.

will the lift that it will

# CHIEF COMMISSIONER OF AJMERE-MERWARA.

# NOTIFICATIONS.

Abu, the 21st February, 1897.

No 765-190.—In exercise of the powers conferred by section 5 of the Ajmere Courts Regulation (I of 1877) and with the previous sanction of the Governor-General in Council, the Chief Commissioner of Ajmere-Merwara appoints Mir Sayyid Hussain, while holding charge of the current duties of the office of Extra Assistant Commissioner, 1st grade, to be a Subordinate Judge of the 1st class in the District of Ajmere-Merwara.

No. 767—190-C.—Under section 11 of the Ajmere Courts Regulation, 1877, the Chief Commissioner of Ajmere-Merwara, with the previous sanction of the Governor-General in Council, invests Mir Savyid Hussain with the powers of a Judge of a Court of Small Causes, to be exercised, while he holds the appointment of Subordinate Judge of the 1st class and within the limits defined below:—

The Ajmere Division of the Ajmere-Merwara District with the exception of the Kekri pergunnah, the Goela Thana, the Deoli Cantonment, the jurisdiction as specified in the Notification of June 1877 of the Cantonment Magistrate, Nasirabad, and the jurisdictions of the Honorary Magistrates of Bhinae, Masuda Deolia, Bandanwara, Khirwa, and Pisangan.

By Order,

L. IMPEY, Captain,

Exest Assistant to the Governor-General's Agent Kasputana, and Chief Commissioner,

Apmere-Merwara.

## THE RESIDENT IN MYSORE.

#### NOTIFICATIONS.

Bangalore, the 27th February, 1807.

No. 829.—Mr. Mahomed Yakub made over, and Mr Abdul Rahman, Khan Bahadur, assumed charge of the Court of the 2nd Magistrate and the Resident's Treasury, Bangalore, on the afternoon of the 6th February, 1897.

# The 3rd March, 1897.

No. 849.—In continuation of Notifications Nos. 761 and 762 of the 25th ultimo, the Resident in Mysore is pleased to prescribe, under Section 2, Sub-Section (1) of the Epidemic Diseases Act, 1897, as applied to the Civil and Military Station, Bangalore, the following temporary regulations to be observed in the said station:—

I.—These regulations shall come into force at once and shall remain in operation until such time as they shall be withdrawn by Notification by the Resident.

- II.—Every house-holder who becomes cognizant of any case of the bubonic plague or of fever with glandular swellings in his house or in any other private dwelling within the Civil and Military Station of Bangalore, shall be bound to give information of the same to the Residency Surgeon or the Health Officer of the Municipality with the least practicable delay.
- III. Any house, building or land which, in the opinion of the Residency Surgeon or the Health Officer is suitable and required for the purpose of an isolation hospital for persons suffering or suspected to be suffering from the bubonic plague, may be entered upon and occupied by the President of the Municipal Commission of the Civil and Military Station, Bangalore (if untenanted without any notice whatsoever, and if tenanted, after twenty-four hours' notice in writing has been conspicu-ously posted on such house, building or land) and may be used for the purposes of such isolation hospital. owner or lessee of such house, building or land shall not be entitled to claim from the Municipal Commission of the Civil and Military Station, anything beyond a reasonable rent for the period during which such house, building or land may remain in their occupation, provided always that the said Municipal Commission shall be bound at their own cost to cleanse and disinfect the said house, building or land and, if a house or building, to limewash it both internally and externally, before vacating it.
- IV.—The President of the Municipal Commission, on receiving a certificate signed by either the Residency Surgeon, Bangalore, or the Health Officer of the Municipality that a person is suffering or believed to be suffering from the bubonic plague, and that the house in which such person is living is not a fit place for such person to remain in, may order that such person be removed to, and detained in, any hospital or other place specially set apart for the reception of persons suffering or suspected to be suffering from the plague respectively.
- V.—When in the opinion of the Residency Surgeon or the Health Officer, the further occupation of any house or building is, by reason of such house or building or the immediate surroundings thereof being intected with plague, likely to lead to the spread of the disouse, the President of the Municipal Commission may summarily cause such house or building to be vacated and thoroughly cleansed and disinfected, and such house or building shall not be reoccupied until, in the opinion of the Residency Surgeon or the Health

Officer, it is safe to be re-occupied. The owner or occupier or the tenants or inmates of such house or building shall not be entitled to claim any compensation on account of such compulsory vacation.

- VI.—If in the opinion of the Residency Surgeon or Health Officer, the destruction of any hut or shed is necessary to prevent the spread of the plague, the President of the Municipal Commission may summarily take measures for the destruction of such hut or shed and of the materials of which it is constructed. The President may in his descretion give such compensation as appears to him reasonable from the Municipal Funds for any loss or damage such tained by any person by reason of such destruction.
- VII.—The provisions of this Notification are not intended to, and shall not operate to, limit in any way any powers which the President of the Municipal Commission may possess independently of the powers hereby conferred.
- VIII.—Any person disobeying or contravening any of the foregoing regulations shall be deemed to have committed an offence punishable under Seccon 188 of the Indian Penal Code, and shall be trade on conviction to be punished with imprisonment of either description for a term which may extend to six months, or with fine which may extend to one thousand rupces, or with both.

By Order,

K. D. ERSKINE, Captain, First Assistant to the Resident.

# ACCOUNTANT GENERAL, PUBLIC WORKS DEPARTMENT.

# NOTHICATION.

ESTABLISHMENT.

Calculta, the 8th March, 1897.

No. 6.—Mr. J. Moran, Accountant, 1st grade, and Assistant Examiner of Accounts (honorary rank), is transferred from the Office of the Examiner of Public Works Accounts, Hyderabad, to that of the Government Examiner of Accounts, East Indian Railway.

A R. BECHER.
Offg. Accountant General.

# METEOROLOGICAL DEPARTMENT.

#### NOTIFICATION.

Simla, the 4th Murch, 1897.

Lalla Hem Raj, Officiating Assistant Meteorological Reporter to the Government of India, reverts to the office of the Personal Assistant to the Meteorological Reporter to the Government of India from the forenoon of the 4th March. 1897, and Allah Bakhsh to his post as Head Clerk of the Meteorologic I Office, Government of India, Simla, from the same date.

#### JOHN ELIOT,

Meteol. Reporter to the Govr. of India.

# NORTHERN INDIA SALT REVENUE DEPARTMENT.

#### NOTIFICATIONS.

#### APPOINTMENTS AND PROMOTIONS.

Agra, the 2nd March, 1897.

No. 240.—Mr. E. P. Wilson, candidate, is appointed substantively pro tempore to be an Assistant Superintendent of the 2nd grade on R150 per mensem, and is posted to the Sambhar Division.

No 241.—Mr. A. D. C. Melver, cadidate, is appointed to act as an Assistant Superintendent on R100 per mensem, and is posted to the Sambhar Division.

- No 242.—The following promotions of Superintendents in the Sambhar Division are ordered with effect from the 1st March, 1897, in succession to Mr. T. B. Dawes, Superintendent, retired:—
  - Mr. G. H. McMullen, from the old 2nd to the old 1st grade.
  - Babu Tara Chand Mukerji (at present Officiating Personal Assistant to Commissioner), from the new 3rd to the new 2nd grade.
  - Mr. H. A. R. Lvon, from the new 4th to the new 3rd grade.
- No. 243.—The following promotions of Assistant Superintendents are ordered, with effect from the 1st March, 1897:—
  - Mr. C. S. Havgarth, Assistant Superintendent, 1st grade, Lower Division, Internal Branch, at present officiating as Superintendent, to Superintendent, new 4th grade.
  - Mr D. Durham, Assistant Superintendent, Sambhar Division, on deputation to the Ajmere-Merwara Circle, Upper Division, Internal Branch, from the 2nd to the 1st grade.

# The 3rd March, 1897.

No 244.—Mr. A E. Cline, Superintendent, Warthganj Depôt, Punjab Mines Division, held charge of the office of Assistant Commissioner, Punjab Mines Division, from the 3rd to the 23rd February, 1897.

#### A. B. PATTERSON.

Commissioner, N. I. Salt Revenue Dept.

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# MILITARY ACCOUNTS DEPARTMENT.

#### ERRATUM.

Calcutta, the 12th March, 1897.

Insert " 13th year " after the words " Penin the last line but one of Military sion service? Accounts Department Notification No. 14, dated the 22nd February 1897, published in Part II, of the Gasette of India of the 27th idem, page 223.

J. A. MILEY, Colonel,

Accountant General.

#### REPORT OF DESERTION.

Report of a Deserter or Absentee without leave from the 1st Battalion, Shropshire Light Infantry, dated at Fort William, this oth day of March, 1897.

No. 3563, Private John Davis. lge.-25 vents. Height,-5 feet 47 inches. folour of---

dark brown; eyes, grev. Trade, - Labourer.

Date of Felistment,-11th Marks,-Nel. December, 1891.

Number, Rank, and Name, Place of Enlistment.-Watrington.

Parish and County in which Born, -Liverpool.

Date of Desertion or Absence, 9th March, 1897. Complexion, florid; han. Place of Desertion or Absence, -- Fort William,

| Under 6 years' service.

\_\_\_\_. Lient. Col .

Comdg. 1st Battn., Gloster Recument

#### CURRENCY NOTES.

The following Currency Notes are stated to have been destroyed, and payment of their value has been claimed by the person whose name is placed against the numbers; any other person claiming a right to them is warned to communicate at once with the undersigned .-

#### Calcutta Circle.

NOTES WHOLLY DESTROYED

Register No. No. of Notes. Value,

Name of Claimant.

\begin{pmatrix} X - 60 & 24230 \ X - 61 & 3 \( \text{15} \) \ X - 00 & 12.78 \ X - 61 & 68323 \ X - 9 & 74726 \end{pmatrix} \text{R100 each} & \begin{pmatrix} \text{Rakhal Chundra Bingha at Shib Chundra Baner jee's shop. Nobabijati, Chitpur, Calcutta.} \end{pmatrix}

A. H. ANTHONY,

Assistant Comptroller General, In charge, Paper Currency.

PAPER CURRENCY DEPARTMENT, The 10th March, 1897.

# DIRECTOR GENERAL OF RAILWAY .

#### NOTIFICATIONS.

\_\_\_\_\_

# Calcutta, the 6th March, 1897.

No. 17.—Mr. W. II. Cole, class I, grade 3, of the Superior Revenue Establishment of State Railways, Management Department, is granted, by Her Majesty's Secretary of State for India, furlough to the 30th September, 1897, in extension of that notified in Public Works Department Notification No. 138, dated the 11th March, 1890.

No. 18 .- Mr. R. N. Hodges, Executive Engineer, 1st grade, is granted, by Her Majesty's Secretary of State for India, furlough on medical certificate for six months in extension of that notified in Public Works Department Notification No. 281, dated the 22nd June, 1896.

T. GRACEY, Colonel, R.E.,

Director General.

#### POST OFFICE.

# NOTIFICATIONS.

Calcutta, the 11th March. 18-7.

No. 11547 -Mr. W. A. Satherland, Superintendent, Railway Mail Service, 1st grade, 1s granted privilege leave for three months, with effect from the 3rd March, 1897, or from the date on which he may avail himself of it.

Mr. H. J. Hebberd is appointed to act as Superintendent, Railwy Mail Service 4th grade, during the absence on privilege leave of Mr. W. A. Sutherland, or until further orders.

#### A. U. FANSHAWE,

Dir. Genl. of the Post Office of Initia.

Unclaimed Letters held in the Calcutta General Post Office on the 9th March, 1807.

ing Co posation, Agent, Horrocks Mills. Bland, Thomas & Sons.
Roggiano, C.
Rouce I indeay, Feq Clark, G.
Coppenoll, Mrs. Van-care of Sir Greville Smith.
Dickeson & Stewart.
Dicketon of the Bengal General News Agency. Sons.

African Lakes Trad- Dixon & Co. ing Co posation, Eastern Produce & Co. Eaves, S. C. (Pro-Eaves, S. C. (Proprietor of Seaon Land).

Fdwards, G. P.
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Gerimin, Monison, Redmond W. G.
Gow & Co.).
Heard & Co.
Hern. J.
Huen & Son,
Kabuga, M. Mo es & F. Konch, H. P.

La Touche, C. C. Lester & Co. Madra - Financial Review.
Marbez, H. C.
Piston & Co.
Rams len, Hor. Mes.,
care of Wiss Horne.
Redmond W. G. Watson, Geo. E.

letters marked " Care of Post Office."

... A. G. Gomas, F. Gordon, Mis. B. Green, G. Green, Miss. B. Green, G. Gree Bobby, M.
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Brown, G. J., Mis.
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Davis, Mrs. L.
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James, J.
James, J., Mis.
Jordan, H., Mrs. King, J. C. Final, H. Leal, W. Lendy W.
Lendon, E. A.
Le Fancheur, J.
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Lookhart, Mis.
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Rantage, W.
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Randad, A.
Rees, Mrs. Stanley.
Renton, A. L.
Richter, F. A.
Robertson, Wm.
Rosenberg, L.
Roussac, J.
Rowley, J. D.
Russell, Miss E.
Ryan, J.
Sauvatore, B.
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(care of F. G.
Ashwood, Esq.). Weinblatt P.
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Winans, R. O.
Wilson, R. J.
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Tornet.
Witt., A. L.
Winte, Mr. F. C.
Winter, Mrs. N.
With. M. M.
Gracine Greuss.
Voing, Mrs. S. K.
Young, J. B.
Zuel, Lsq.

# Registered , etters and Parcels.

Fely, H. Munageria.
Delongeville Albert Petri, P.
Ryan, L., Mrs. Gardino., A. Scott, B. Kaurtiz, Louis, Mr. Simon, Moses.

Mullagermo, Max.

Patrick, L.

Solomon, Rachel. Miss. Sommer, Pavl. Wilson, R. J.

# Unclasmed Letters raid so the Bomner trenera. Part Office.

Abel, H. F.
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Brater, C. I.

Major, A.

Francis, J.

Barley, C.

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Cocks, G. A.

Coolta, Francis M. R.

Costa, Francis M. R.

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Costa, Prancis M. R.

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Mis.
Stowcock, F.
Sulivan, Arthur.
Styne, Geo. A. L.
Spencer, Stanley,
Mis.
Trent, J. H.
Tancock, O. K.,
Capt., R.A.
Tulisram.
Virp Narayenicaj.
Varley, Cecilia,
Mis.
Vaz, J.
Weeks, L.
Wallace, E. A.
Wallace, F. A.
Walters, F. A., Mrs.
Wood, Walter S.
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Bedell, E. C. Chitan, alra-Oragood, Mrs.

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# The 13th March, 1897.

# CALCUTTA POST OFFICE NOTICE.

Viuils for	Date of closing at Calcutta	Route by which despatched.
Aden, Egypt, Europe, America, Lanzinac, Mozambique, Dela- goa Bay, Mauricus, Madagus- car, Feumon, etc., Natal and Cape Colony, and in general all countries served through the United Kingdom.	.847. 17th Mar.	Per P. & O. Str. from Bombay.
Parcels for the United Kingdom and other Foreign places.	10th ,,	Ditto.
*Australasian Columes	19th ,	Vid 1 uticorin
Madras, Pondichery, Ceylon, Singapore, China, and Japan.	rgth "	Per French Str.
Colombo	16th ,,	Per P. & O. Str.
Straits Settlements, China, and Japan.	10th ,.	Per Steamer Lightning.
	18th ,,	Per B. I. S. N.
Rangoon, Moulmein, Tavoy, and Mergui.	15th ,,	Ditto.
Rangoon, Moulmein, Penang, an a Singapore.	ıztlı "	Ditto.
Duto ditto ditto (Supplemental).	iqth ,,	Ditto.
Akyan, Kyankpyu, Sand way,	17th ,,	Dato.
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\*Although the date entered in column 7 is, as far as can be calculated, the linest safe date of costing to the next Mad steamer, and adiovance being mode for the strane, being in advance of an potnished through Mans for the places mentioned in column rate despatched dairy to boroming so that they may proceed by any seamer that has been atmissible act insides of clutted or clutted, or by any special opportunity that may be almosted by a steamer not belonging to one of the regional direct.

Incletter-box for Inland articles including articles for Burma and Port Blair and for economy land content will be chared for the last time for articles without the last reliable per Milling an extra postego scorp of had and with received up to 8.8.8.4, and up to 8.4.5.8.8.4, with a late letter fee of a annal of the Chord Mail oals.

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On the day of despatch of the Mull for Purope, the letter-hox On the day of dispatch of the Multor Purope, the letter-hox for Potengin articles with the clearest for the first lime for articles affined the late fee at 9.5 Mz, and late letters and papers folly prehald will be received up to 9.30 r/m. On the last time for articles without the lattine, will be oferced for the last time for articles without the lattine, at 7.30 c/m. In a late letters and papers with the revealable 9.9 m. for despatch of any Poreign Multi-design child the same might. The late fee for Loreign articles is 4 c/mm, which must be prepared in stamps affixed to the afficient. di His ics.

JOHN OWENS,

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A. U. FA. IAWE,

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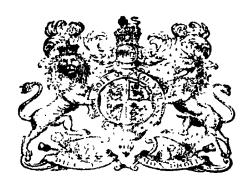
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#### Lost, Stolen or Destroyed.

The Government Promissory Notes, Nos. 033338, 035763 and 037855, of the 4 per cent. loan of 1865, for Rupees five hundred each, originally standing in the names of Scenath Mookerjee, G. H. Blaquiere, Executor of S. Blaquiere and Dayal Chunder Sabooyee, respectively, and last endersed to Brojobala Dabialias Brojo Coomari Dabi, the proprietress, by whom they were never endorsed to any other person. Payment of the above note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is to be made for accrued interest, and for the issue of suplicates in favour of the proprietress after two years from the date of last advertisement.

SRIMOTI BROJOBALA DABI alias BROJO COOMARI DABI, Inhabitant of Guptipara.

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# The Gazette of Kndia.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 13, 1897.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

### PART IV.

Acts of the Governor General's Council assented to by the Governor General.

GOVERNMENT OF INDIA.

### LEGISLATIVE DEPARTMENT.

The following Act of the Governor General of India in Council received the assert of His Excellency the Governor General on the 11th March, 1897, and is hereby promulgated for general information:—

## ACT NO. VIII OF 1897. THE REFORMATORY SCHOOLS ACT 1897.

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- 2. Repeal of Act V of 1876.
- 3. Section 399 of Act X of 1882 repealed on date fixed by a notification under section 1, sub-section (3).
- 4. Definitions.

11 .- Reformatory Schools.

- 5. Power to establish and discontinue Reformatory Schools.
- 6. Requisites of schools.
- 7. Inspection of Reformatory Schools.
- 8. Power of Courts to direct youthful offenders to be sent to Reformatory Schools.
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- 10. Power of Magistrates to direct boys under sixteen sentenced to imprisonment to be sent to Reformatory Schools.
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- 20. Determination of license.
- 21. Cancellation of heense in case of ill-treatment.
- 22. Superintendent to be deemed guardian of youthful offenders.

  Power to apprentice youthful offender.
- 23. Duties of Committee of Visitors
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- 28. Penalty for abetting escape of youthful offender.
- 29. Arrest of escaped youthful offender.

#### V .- Misceliancous.

- 30. Application of Act XV of 1869 to youthful offenders detained in Reformatory
- 31. Power to deal in other ways with youthful offenders including girls.
- 32. Procedure when youthful offender under detention in a Reformatory School is

An Act to amend the law relating to Reformatory Schools and to make further provision for acaling with youthful offenders.

WHEREAS it is expedient to amend the law relating to Reformatory Schools and to make turther provision for dealing with youthful offenders; It is hereby enacted as follows:—

#### 1.—Preliminary.

Title, commencement and extent T. (1) This Act may be called the Reformatory Schools Act, 1807; and

- (2) It shall come into force at once.
- (3) This section and section 2 shall extend to the whole of British India. The other sections shall extend in the first instance to the whole of British India except the territories for the time being administered by the Lieutenant-Governor of the Punjab and the Chief Commissioner of Coorg, but either of the said Local Governments may at any time, by notification in the local official Gazette, extend these sections to their territories from such day as may be fixed in any such notification.

Replaced Act V of Schools Act, 1876, is hereby repealed.

- (2) But all proceedings tosen, orders passed, officers appointed or authorised and rules many under the said Act shall, as for as may be, be deemed to have been respectively passed popointed or authorised and made under this Act.
- (3) Any curetiment of do union reference to the said Act shall, as far as may be, be construed to refer to this Act, or to the corresponding portion thereof
- 3. From the date fixed by any notification section (9) or A/1 x issued under section 1, substitution is section (1), section 309 of due band by a notification the Code of Criminal Projection (1) repealed in the province to which the notification relates

4. In this Act, unless there is anything re-

en on pas. Confr xt e

- (a. "youthful offender means any box who has been convicted if any oftence punishable with transportation or impression of and who, at the time of such conviction, was under the age of fifteen years.
- (b) "Inspector-tieneral" includes any officer appointed by the Local Government to perform all or any of the duties imposed by this Act on the Inspector-General and
- (c) "District Magistrate" shall include a Chief Presidency Magistrate.

#### 11 .- Reformatory Schools.

- 5. With the previous sanction of the Gover-Fower to establish nor General in Council, and discontinue Retormatory Schools. The Local Government may—
  - (a) establish and maintain Ketormatory Schools at such places as it may think fit;
  - (b) use as Reformatory Schools schools kept by persons willing to act in conformity with such rules, consistent with this Act, as the Local Government may prescribe in this behalt;
  - (c) direct that any school so established or used shall cease to exist as a Reformatory School or to be used as such,

Requisites of schools

6. Every school so established or used must provide—

- (a) sufficient means of separating the inmates at night,
- (b) proper sanitary arrangements, watersupply, food, clothing and bedding for the youthful oftenders detained therein;
- (c) the means of giving such youthful offenders industrial training.
- (d) an informary or proper place for the reception of such youthful offenders when sick,
- 7. (1) Excry school intended to be established Insection of Resourced as a Retermatory sermatory School shall, betwee being used as ach, be impected by the Inspector-likewish, and it be mad that the requirements of section to have been complied with, and that, in his opinion such school ratification the ception of such vouthful offenders is may be sent there under this Act, he shall certify to that effect, and such certificate shall be published in the local official crazette, to gither with an order of the cocal Government restablishing the school as a Reformatory School or directing that it shall be used as such, and the school shall thereupon be deemed to be a Reformatory School.
- (2) Every such school shall, from time to time, and at least once in every year, he visit d by the said Inspector-General, who shall send to the Local Covernment a report on the condition of the school in such form as the Local Government may prescribe.
- Power of Courts to direct youthful offender is senpower of Courts to direct youthful offend of imprisonment, and is, in the pidgment of the Court by which he is sentenced, a proper person to be an inmate of a Referencedy

School, the Court may, surject to any rules made by the Local Government, direct that, instead of undergoing his sentence, he shall be sent to such a school, and he there detained tor a period which shall be not less than three or more than seven years.

- (2) The powers so conferred on the Court by this section shall be exercised only by (a) the High Court, (b) a Court of Session (c) a District Magicitate, and d, any Magistrate specially empowered by the Local Government in this behalf and may be exercised by such Courts whether the case comes before them originally or on appeal.
- (3) The local Government may make reflection-
  - (a) detring what youthful offenders should be sont to Reference on Schools having regard to the neture of their offences or other considerations, and
  - (b) is ofiting the periods for which youthful oilenders may be sent to such schools according to their ages or orner considerations.
- P. (1) When any Magistrate not empowered to pass an order under the M. on the note and test to pass an order under the hast to regoing section is of pass an order under the hast to regoing section is of pass an order under the hast to regoing section is of the note a convictor to him to a property second, he may, without passing sentence, record so it opinion and sobant he proceedings and orward the youthin oft note to the District alaystrate to whom he is subsordinate.
- (2) 16 Maci-trate to whom the price lings are 50 mm, ted may make so to tuesher to quite it to to ) as he may think lit as pass such sent recanderder firthe detail on in a Reform dory 5 hock of the years (a) occurr, or otherwise, as he might have because it in not your set off index had been or gainly used by him
  - 10 The officer in charge of a preci-

Power of Charles to content to the content to be militarily and the major of the content of the

in which a youthto country is confined, in execution of a sentence of inaptisonment, may bring him, it he has not then at tamed the age of fitteen

years before the Di trict Magistrate within whose for soliction such prison is situate, and such Magistrate may, it such youthful off inder appears to be a project person to be an inmate of a ketorinatory School, direct that, instead of undergoing the residue of his sentere; he shall be sent to a Reformatory School, and there detained for a period which shall be subject to the same limitations as are prescribed by or under section 3, with reference to the period of detention thereby authorise left.

Preliminary enquiry to be sent to a Reformaand finding as to spectory School under section of youthful offender. 8, section 2 or section 10 the Court or Magistrate shall inquire into the question of his age and, after taking such evidence if any) as may be deemed necessary, shall record a finding thereon, stating his age as nearly as may be.

(2) A similar inquiry shall be made and finding recorded by every. Magistrate not empowered to pass an order under section 8 before submitting his proceedings and torwarding the youthful offencer to the District. Magistrate as required by section 9, sub-section 47.

12. Every youthful offender directed by a Court or Magistrate to be

Covernment to determine let ment x School to which texit ender catal be sent

Sour to a Reformatory School -hall be sent to such Reformatory School on the Local Government

may by general or social crace oppoint for the reception of vometh offenders so dealt with by such Court or Magistrate:

Provided that if accomm daton in a Performatory School is not immediately available for such youthed offender, be may be detected in the precials word or such other suitable part of a prion as the local Government may direct.

- (a) until he can be sent to a Letermotory School, or
- express

which ver event may test lappen. Should the term of has one grades entence history are, he shall the reupon be true read, but, should be be sont to a fit form down Shool, then the period of detention for a six units good shall be treated as a tentil range Reformatory Shool.

- The property of the property o
- atom School over as his been touch by the local Government to have at his life little age of eightern vin.

Discourse of respect to the prior of the pri

- (a) to be a charged from a Referencery School.
- (b) to be removed from one Isotern dory School to another such school situate within the territories subject to such Government. Provided that the whole period of his detention in a Reforma-

relating to Rolon inches providen

- This section and section a state of the section of the whole of British India. The other sections shall extend in the first instance to the whole of British India. The other sections shall extend in the first instance to the whole of British India sector the territorior the time being administered by the Light ant-Lovernor of the Punjab and the light commissioner of Loory, but either of the second Governments may at the first by sections. ocal Governments may at any time, by muli-ication in the local official Gazette, extend hese sections to their territories from such lay as may be fixed in any such actification.

2 (/) The Reformatery Schools Act, 1876, is hein-Repeal of Act V of :876. by repealed....

- (s) But all proceedings taken, anders passed. under the said Act shall, as far as may be, be leamed to have been respectively passed, seinted or authorised and made under this Act.
- (3) May enactment or thousent referring to he said Act shall, as far as may to be construed to refer to this Act, or to the correspondng portion thereof.
- 3. From the date fixed by any notification rection 199 of Act X institution suction 1, substitution of this repealed on section 19, section 309 of the fixed by a metion the Curio of Criminal on under metion to Procedure, 1862, whall be repeated in the province to rhich the notification relates.
  - 4. in this Act, unless them, is anything re-Definitions Pages 4 in the subject or
  - (a) "yearlife! blicader" about any boy
    who had been consicled of any sta
    fonce pusishable with transportation
    or imprincement and who at the time
    of such consiction, was under the age of fifteen years;
  - (8) "Inspetter General" Includes any officer appointed by the Local Government to metern all or any of the delical imposed by this Act on the Inspector-
  - General and

    Obtain Megatrate shall saids

    Calci stations of Management

- ci direct that any school so established used shall chase to exist as a Refer tory School so to be used as such
- Typery school up at said party per
- (a) sufficient means of separating the in mater at night;
- proper sanitary arrangements, water supply, food, clothing and bedding to the youthful offenders detained there io;
- (s) the means of giving such affondors industrial training;
- (d) an infirmacy or proper place for the re-ception of such gouthful offender when sick.
- (1) Every school sutended to be establish ot: Re- or whet as a Reformator cole. School shall, before being General and if he inspected by the Inspector General and if he finds that the requirement of section of have been complied with an that in his opinion, such school is fitted for th reception of each youthful offenders as may be sent there under this Act, he shall certify t that effect, and such certificate shall be published in the local official Gauette, tagether wit an order of the Local Gauettement establishing the school at a Reformatory School or directing that it shall be made as small, and the
- that it shall be seed as sade, and to school shall thereupon be distanted to be Referenced which two times and at least once in very year he lighted by the stid last process. Seneral who shall easy in the Local Conversements, approximation the state in process.

motes by the loss of the loss of the case the case demand on appeal.

19) The Local Government may make tules

desping what youthful allerwork should be sent to Reformatory Schools, having regard to the nature of their offences or other remainderations, and

(8) regulating the periods for which youth-ful offenders may be sent to such schools according to their ages or other considerations.

9. (/) When any Magistrate not empowered Procedure where to pass an order under the Magistrate is not sm. last foregoing section is of Magistrate le not sur powered to pass de opinion that a youthful seder under section & offender convicted by him

is a proper person to be an immate of a Reformatory school, he may, without passing scotence, record such opinion and subject his proceedings and forward the youthful offender to the District Magistrate to whom he is subofdinute.

(a) The Magistrate to whom the proceedings are so submitted may make such further in-quiry (if any) as he may think it and pass such sentence and prier for the detention in a Re-formatory School of the neutrini offender, or formatory School otherwise, as he might have passed if sur h youthful offender bad been originally tried by him.

Power of Magistrates

Reformancy Schools.

10. The officer is charge of a prison in which a wouthful power of Magistrates offender is confined, in Power of Magistrates curcular in the sentence of execution of a sentence of execution of exec

References to be sent to be sent to be a being if fee has not then at thinked the age of fitteen tained the age of fitteen whose jurisdiction such prison is nituate and such Magistrate may if suff youthful offender appears to be a promet person to be an inmate of a Referencest School direct that, instead of and prometter School direct that, instead of and prometter beautiful in the sent to a Referencestory School and there detained for a person-which shall be sent to a Reference to the sent to be sufficient as we prescribed by set to be such that sent to be sufficient as we prescribed by a sent to be sufficient as the sent to the sent

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(2) A stabler density while the water

(3) A stabler density while the stable of the stable are called transferences as privated to stable are called transferences as advantable the stable stable and forward to stable st required by section 9, sub-section Min

Drivy youthful offender directed by miles References School shall the south School to which anch such Reformatory School as the Local Government as the Local Government of special or special order appoint the secont on of youthful offenders so the with by such Court or Magistrate: standeline sent to /a Melora

Provided that, if accommodation in a able for such youthful offender, he may be de tained in the juvenile ward or such other suit able part of a prison as the Local Governmen may direct.

(a) until he can be sout to a Reformation School, or

(5) until the term of his original senten.

expires,

whichever event mey first happen. Shoul the term of his original seatence tirst expire, i shall thereupon be released, but, should be ! sent to a Reformatory School, then the perk of definition previously undergone shall I treated as detention in a Reformatory School.

Persons found to be offender has been sent to persons found to be offender has been sent to be detained in Recommendation of Vicitors or Board Management, us the case may be, that the ag of such youthful offender has been understate in the order for detention, and that he wattain the age of eighteen years before the expiration of the period for which he has been ordered to be detained, they shall report the case for the orders of the Local Government.

atory School after he has been found by i Local Government to have attained the age eighteen years.

14 The Local Gover ment may at any the ment may at any the property order any youth

ment may at any ty outh offender any youth offender any youth offender a Reformation of the senseved from one Reformation of the senseved from one Reformation of the senseved with the senseved stat the white the sense of the detention is a Reformation of the detention is a Reformation of the detention is a Reformation.

tory School shall not be increased by such removal.

Power to Governor General in Council may by general or special order direct use of Reformatories in one province for reception of youthful offenders from another ful offenders directed to be sent to any Reformatory School by any Court

or Magistrate in any other province.

(2) Any such or ler may also provide for the removal of the vouthful offender and the cost

removal of the vonthful offender and the cost of his maintenance, and may give any such further directions as may be necessary.

Cert in orders not subject to appeal or revision

10. Nothing contained in the Code of Criminal Procedure, 1882, shall be construed to authorise any Court or Magistrate to alter or reverse in appeal

or revision any order passed with respect to the age of a youthful offender or the substitution of an order for detention in a Reformatory School for transportation or imprisonment.

III - Vianagement of Reformatory Schools.

17. (1) For the control and management of

Appointment of Superintendent and Committee of Vicitors or Board of Management.

every Reformatory School the Local Government shall appoint either (a) a Superintendent and a Committee of Visitors, or (b) a Board of Management.

- (2) Every Committee and every Board so appointed must consist of not less than five persons, of whom two at least shall be Natives of India.
- (3) The Local Government may suspend or remove any Superintendent or any Member of a Committee or Board so appointed.
  - 18. (1) Every Superintendent so appointed may,

Superintendent may license youthful offenders to employers of labour, with the sanction of the Committee, by license under his hard permit any youthful offender sent to a Reformatory School, who has attain-

ed the age of fourteen years, to live under the charge of any trustworthy and respectable person named in the license, or any officer of Government or of a Municipality, being an employer of labour and willing to receive and take charge of him, on the condition that the employer shall keep such youthful offender employed at some trade, occupation or calling.

- (2) The license shall be in force for three months and no longer, but may, at any time and from time to time until the expiration of the period for which the youthful offender has been directed to be detained, be renewed for three months at a time.
- 19. The license shall be cancelled at the Cancellation of he desire of the employer cause.

20. If during the term of the license the employer named therein dies,
Determination of lior ceases from business or

to employ lebour, or the period for which the youth-

ful offender has been directed to be detained in the Reformatory School expires, the hierse shall thereupon cease and determine.

- 21. If it appears to the Superintendent that

  Cancellation of he the employer has iil treated the youthful offender, or treatment.

  has not adequately provided for his lodging and maintenance, the Superintendent may cancel the heense.
- 22. (1) The Superintendent of a Reforma-Superintendent to be tory School shall be deemed deemed guardian of to be the guardian of every youthful offenders youthful offender detained in such school, within the meaning of Act No XIX of 1850 (concerning the bearing of apprentices).
- Power to a prentice youthful offender has behaved well during one or more periods of his beense the Soperintendent may, with the sanction of the Columntee, apprentice him under the provisions of the said Act, and on such apprenticement the right to detain such youthful offender in a Reformatory School shall cease and the unexpired term (if any) of his sentence shall be cancelled.
- 23. (1) Every Committee of Visitors appointed under section 17 for a Reformatory School shall, at least once in every month,—
  - (a) visit the school, to hear complaints and see that the requirements of section 6 have been complied with, and that the management of the school is proper in all respects;
  - (b) examine the punishment-book;
  - (c) bring any special cases to the notice of the Inspector-General; and
  - (d) see that no person is illegally detained in the school
- (2) If any member of a Committee of Visitors so appointed fails or neglects, during a period of six consecutive months, to visit the school and assist in the discharge of the duties at resaid, he shall cease to be a member of such Committee.
- 24. If, in exercise of the power conferred by Powers of Board of section 17, the Local Government appoints a Board of Management for any Reformatory School, such Board shall have the powers and perform the functions of the Superintendent under sections 18 to 22, both inclusive; and the license mentioned in section 18 may be under

the hand of their chairman; and they shall be deemed to be the guardians of the youthful offenders detained in such school.

Power to appoint Trustees or agers of a School, who are Managers of a school to be a Board of Management.

clause (b), to be a Board of Management under this Act, and thereupon such body or Managers shall have all the powers and perform all the functions of such Board of Management.

- 26. (r) With the previous sanction of the Power of Board to Local Government, every make rules. Board of Management of a Reformatory School may from time to time make rules consistent with this Act—
  - (i) to prescribe the articles which are to be deemed to be "prohibited articles"; and
  - (ii) to regulate-
    - (a) the conduct of business of the Board;
    - (b) the management of the school;
    - (c) the education and industrial training of youthful offenders;
    - (d) visits to, and communication with, youthful offenders,
    - (e) the terms and conditions under which any articles declared by the Board to be "prehibited articles" may be introduced into or removed out of the school;
    - (f) the manner in which such articles are to be removed when introduced without due authority;
    - (g) the conditions and limitations under which such articles may be supplied outside the school to any youthful offender under order of detention therein;
    - (h) the conditions on which the possession by any such youthful offender of such articles may be sanctioned;
    - (i) the penalties to be imposed for the supply or possession of such articles when supplied or possessed without due authority,
    - (j) the punishment of offences committed by youthful offenders; and
    - (k) the granting of licenses for the employment of youthful offenders.
- (2) In the absence of a Board of Management the Local Government may make rules consistent with this Act to regulate for any Retormatory School the matters mentioned in any clause of sub-section (1), other than clause (ii) (a), and also the mode in which the Committee of Visitors shall conduct their business.

## IV.—Offences in relation to Reformatory Schools.

Penalty for introduction or removal or supply of prohibited articles and communication with youthful offenders.

Reformatory School, or supplies or attempts to supply outside the limits of any Reformatory School to any youthful offender under order of detention therein, any prohibited article,

and every officer or person in charge of a Reformatory School who, contrary to any such rule, knowingly suffers any such article to be introduced into or removed from any Reformatory School, to be possessed by any youthful offender detained therein, or to be supplied to any such youthful offender outside its limits,

and whoever, contrary to any such rule, communicates or attempts to communicate with any such youthful offender,

and whoever abets any offence made punishable under this section,

shall, on conviction before a Magistrate, be liable to imprisonment for a term not exceeding six months, or to fine not exceeding two hundred rupees, or to both.

- 28. Whoever abets an escape, or an attempt penalty for abetting escape, on the part of a youthful oftender.

  Reformatory School, or from the employer of such youthful offender, shall be punishable with imprisonment for a term which may extend to six months, or with fine not exceeding two hundred rupees, or with both.
- 29. A Police-officer may, without orders from
  Arrest of escaped a Magistrate and without
  youthful offender. a warrant, arrest any youthful offender sent to a Reformatory School under
  this Act, who has escaped from such school or
  from his employer, and take him back to such
  school or to his employer.

#### V.—Miscellaneous.

- 30. The provisions of the Prisoners' TestiApplication of Act
  X V of 1869 to youthful applied, so far as they can
  offenders detained in be made applicable, to
  Reformatory Schools youthful offenders detained
  in Reformatory Schools as if they were persons
  confined in jail within the meaning of that Act.
- Power to deal in other ways with youthful offenders including guls. Instead of sentencing any youthful offender to transportation or imprisonment or directing him to be detained in a Reformatory School, order him to be—
  - (a) discharged after due admonition, or

- (3) delivered to his parent or to his guardian or nearest adult relative, on such parent, guardian or relative executing a bond, with or without succties, as the Court may require, to be responsible for the good behaviour of the youthful offender for any period not exceeding twelve months.
- (2) For the purposes of this section the term "youthful offender" shall include a gi.l.
- (3) The powers conferred on the Court by this section shall be exercised only by Courts empowered by or under section 8.
- (4) When any youthful offender is convicted by a Court not empowered to act under this section and the Court is of opinion that the powers conferred by this section should be exercised in respect of such youthful offender, it may record such opinion and submit the proceedings and forward the youthful offender to the

- District Magistrate to whom such Court is subordinate.
- (5) The District Magistrate to whom the proceedings are so submitted may thereupon make such often or pass such sentence as he might have made or passed if the case had originally been tried by him.
- 32. When a youthful offender during his Procedure when period of detention in a venth ul offender under detention in a Reformatory School is again convicted by a crimical tedand sentenced, in al Court, the sentence of such Court shall commence at once, notwithstanding anything to the contrary in section 397 of the Code of Criminal Procedure, 1882, but the Court shall forthwith report the matter to the Local Government, which shall have power to deal with the matter in any way in which it thinks fit.

J. M. MACPHERSON, Secretary to the Givenment of India.

#### GOVERNMENT OF INDIA.

#### LEGISLATIVE DEPARTMENT.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 11th March, 1897, and is hereby promulgated for general information:—

#### ACT NO. IX OF 1897.

An Act to amend the law relating to Government and other Provident Funds.

WHEREAS it is expedient to amend the law relating to Government and other Provident Funds; It is herely enacted as follows:—

- 1. (1) This Act may be called the Provident
  Title, extent and com- Funds Act, 1897
  meacement.
- (2) It extends to the whole of British India, including Upper Burma and British Baluchistan; and
  - (3) It shall come into force at once.

#### Definitions

#### 2. In this Act—

- (1) "Provident Fund" means a fund in which the subscriptions or deposits of any class or classes of employees are received and held on their individual accounts, and includes any contributions credited in respect of, and any interest accruing on, such subscriptions or deposits under the rules of the Fund:
- (2) "Government Provident Fund" means a Provident Fund constituted by the authority of the Government for any class or classes of its employees:
- (3) "Railway Provident Fund" means a Provident Fund constituted by the authority of the Government of India or of any company

which administers a railway or tramway in British India, either under a special Act of Parhament or under contract with the Secretary of State in Council or the Government of India, for any class or classes of the employees on, or in connection with, such railway or tramway: and

- (1) "compulsory deposit" means a subscription or deposit which is not repayable on the demand, or at the option, of the subscriber or depositor, and includes any contribution which may have been credited in respect of, and any interest or increment which may have accrued on, such subscription or deposit under the rules of the Fund.
- 3. (1) When a subscriber to, or depositor in,
  Payment from Government or Railway Provident
  Fund on death of subscriber or depositor. any Government or Railway Provident Fund dies
  and the sum standing to
  his credit in the books
  of the Fund does not exceed two thousand rupees, the officer or person whose duty it is to
  make payment of such sum may pay it as
  follows:—
  - (a) he may pay it to any person entitled to receive it according to the rules of the Fund a, in the absence of any rule of the Fund to the contrary, to any person nominated in writing by the deceased subscriber or depositor to receive it;
  - (b) in any case not hereinbefore provided for, he may pay it to any person appearing to him to be entitled to receive it.
- (2) The provisions of sub-section (1) shall apply to any such sum which, at the commencement of this Act, stands to the credit of any subscriber or depositor already deceased.
- (3) Nothing in this section shall affect the validity of the rules of any Fund in so far as such rules may provide for the disposal of sums exceeding two thousand rupees.

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Government and Railway Provident Funds not to be attached any decree or order of a Court of Justice in respect of any debt or liability incurred by a subscriber to, or depositor in, such Fund, and neither the Official Assignee, nor a Receiver appointed under Chapter XX of the Code of 1882, of Civil Procedure, shall be entitled to, or have any claim on, any such compulsory deposit.

5. No suit or other legal proceeding shall lie

Protection for anything done in good faith under this Act good faith intended to be done in pursuance of the provisions of this Act.

6. The Governor General in Council may, in

Power to extend Act his discretion, by notificato other Provident tion in the official Gazette,
Funds. extend the provisions of
this Act to any Provident Fund established
for the benefit of its employees by any local
authorities within the meaning of the Local
Authorities Loan Act, 1879.

XI of 1879.

7. Nothing in section 5 shall apply to money belonging to the estate of any European officer, non-commissioned officer or soldier dying in Her Majesty's service in India, or of any European who at the time of his death was a deserter from such service.

J. M. MACPHERSON,
Secretary to the Government of India.

#### GOVERNMENT OF INDIA.

#### LEGISLATIVE DEPARTMENT.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 11th March, 1897, and is hereby promulgated for general information : -

ACT No. X of 1897.

#### THE GENERAL CLAUSES ACT, 1897.

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#### THE SCHEDULE.

#### ENACTMENTS REPRALED.

IV C

An Act to consolidate and extend the General Clauses Acts, 1868 and 1887.

WHEREAS it is expedient to consolidate and extend the General Clauses Acts, 1808 and 1887; It is hereby enacted as follows:—

#### Preliminary.

- 1. (1) This Act may be called the General Clauses Act, 1897; and
  - (2) It shall come into force at once.
- 2. The Acts mentioned in the schedule are repealed to the extent specified in the fourth column thereof.

#### General Definitions.

- 3. In this Act, and in all Acts of the Governor General in Council and Regulations made after the commencement of this Act, unless there is anything repugnant in the subject or context,—
  - (1) "abet," with its grammatical variations and cognate expressions, shall have the same meaning as in the Indian Penal Code:
  - (2) "act," used with reference to an offence or a civil wrong, shall include a series of acts, and words which refer to acts done extend also to illegal omissions:
  - (3) "affidavit" shall include affirmation and declaration in the case of persons by law allowed to affirm or declare instead of swearing:
  - (4) "barrister" shall mean a barrister of England or treland, or a member of the Faculty of Advocates in Scotland:
  - (5) "Bengal Act" shall mean an Act made by the Lieutenant-Governor of Bengal in Council under the Indian Councils Acts, 1861 and 1892:
  - (6) "Bombay Act" shall mean an Act made by the Governor of Bombay in Council under the Indian Councils Acts, 1861 and 1892;
  - (7) "British India" shall mean all territories and places within Her Majesty's dominions which are for the time being governed by Her Majesty through the Governor General of India or through any Governor or other officer subordinate to the Governor General of India:

- (8) "British possession" shall mean any British of part of Her Majesty's dominions, session." exclusive of the United Kingdom, and, where parts of those dominions are under both a central and a local legislature, all parts under the central legislature shall, for the purposes of this definition, be deemed to be one British possession:

  (9) "Chapter" shall mean a Chapter of the "Chapter."
  - Chapter "shall mean a Chapter of the "Chapter." Act or Regulation in which the word occurs:
- (10) "Collector" shall mean, in a Presiden-"Collector."
  cy-town, the Collector of Calcutta,
  Madras or Bombay, as the case may
  be and, elsewhere, the chief officer
  in charge of the revenue administration of a district:
- (77) "Colony" shall mean any part of Her Majesty's dominions, exclusive of the British Islands and of British India, and, where parts of those dominions are under both a central and a local legislature, all parts under the central legislature shall, for the purposes of this definition, be deemed to be one colony:
- (12) "commencement," used with reference "Commence to an Act or Regulation, shall mean the ment." day on which the Act or Regulation comes into force:
- (13) "Commissioner" shall mean the chief "Commisofficer in charge of the revenue-admin-sioner" istration of a division:
- (14) "consular officer" shall include consul- "Consular general, co sul, vice-consul, consular officer." agent, pro consul and any person for the time being authorized to perform the duties of consul-general consul, vice consul or consular agent:
- vice consul or consular agent:

  (15) "District Judge" shall mean the Judge "District Judge" shall mean the Judge "District Judge."

  jurisdiction, but shall not include a High Court in the exercise of its ordinary or extraordinary original civil jurisdiction:
- (16) "document" shall include any matter "Document written, expressed or described upon any substance by means of letters, figures or marks, or by more than one of those means, which is intended to be used, or which may be used, for the purpose of recording that matter.
- purpose of recording that matter:

  (17) "enactment" shall include a Regulation "Fnactment.

  (as hereinafter defined, and any Regulation of the Bengal, Madras or Bombay Code, and shall also include any provision contained in any Act or in any such Regulation as aforesaid:

- her." (18) "father", in the case of any one whose personal law permits adoption, shall include an adoptive father:
- neial (19) "financial year" shall mean the year commencing on the first day of April:
- d faith." (20) a thing shall be deemed to be done in "good faith" where it is in fact done honestly, whether it is done negligently or not;
- "Government" or "the Government" shall include the Local Government as well as the Government of India:
- the Government of India" shall mean the Governor General in Council or, during the absence of the Governor General from his Council, the President in Council, or the Governor General alone, as regards the powers which may be lawfully exercised by them or him respectively:
- Majesty " or "the Queen" shall include Her successors:
  - (24) "High Court," used with reference to civil proceedings, shall mean the highest and Court of appeal in the part of British India in which the Act or Regulation containing the expression operates:
- rty."

  (25) "immoveable property" shall include land, benefits to arise out of land, and things attached to the earth, or permanently tastened to anything attached to the earth:
- (26) "imprisonment" shall mean imprisonment of either description as defined in the Indian Penal Code;

1.\*\*

- (57) "India" shall mean British India, together with any territorics of any Native Frince or Chief under the suzerainty of Her Majesty exercised through the Governor General of India or through any Governor or other officer subordinate to the Governor General of India:
- committee, district board, body of port commissioners or other authority legally entitled to, or entrusted by the Government with, the control or management of a municipal or local fund:
- 1 Gov11 " Local Government" shall mean the person authorized by law to administer executive government in the part of British India in which the Act or Regulation containing the expression operates, and shall include a Chief Commissioner:
- (30) "Madras Act" shall mean an Act made by the Governor of Fort St. George in Council under the Indian Councils Acts, 1861 and 1892:
- 6. 14.
  4. (31) "Magistrate" shall include every person exercising all or any of the powers of a Magistrate under the Code of Criminal Procedure for the time being in force:

- (32) "master," used with reference to a ship, "Master shall mean any person (except a pilot a ship), or harbour-master) having for the time being control or charge of the ship:
- (33) "month" shall mean a month reckoned "Month according to the British calendar;
- (34) "movcable property" shall mean pro- "Movea perty of every description, except im-property moveable property:
- (35) "North-Western Provinces and Oudh "North-Act" shall mean an Act made by the Lieutenant-Governor of the North-Act"
  Western Provinces and Oudh in Council 24 & 25 under the Indian Councils Acts, 52 & 56 Vict., c. 55 & 56 Vict., c.
- (36) "oath" shall include affirmation and de-"Oath." claration in the case of persons by law allowed to affirm or declare instead of swearing:
- (37) "offence" shall mean any act or omis-"Offense sion made punishable by any law for the time being in force:
- (36) "Part" shall mean a Part of the Act or "part." Regulation in which the word occurs:
- (39) "person" shall include any company or "person." association or body of individuals, whether incorporated or not:
- (40) "Political Agent" shall include— "Political Agent."
  - (a) the principal officer representing the Government in any territory or place beyond the limits of British India, and
  - (b) any officer of the Government of India or of any Local Government appointed by the Government of India or the Local Government to exercise all or any of the powers of a Political Agent for any place not forming part of British India under the law for the time being in force relating to foreign jurisdiction and extradition:
- (41) "Presidency-town" shall mean the local "Presidency for the time being of the ordinary cy-town," original civil jurisdiction of the High Court of Judicature at Fort William, Madras or Bombay, as the case may be:
- (42) "Privy Council" shall mean the Lords "Privy Council and others for the time being of Her cit."

  Majesty's Most Honourable Privy

  Council:
- (43) "province" shall mean the territories "Province for the time being administered by any Local Government:
- (44) "public nuisance" shall mean a public "Public r nuisance as defined in the Indian Penal sance Code:
- (45) "registered," used with reference to "Registered a document, shall mean registered in British India under the law for the time being in force for the registration of documents:

- (46) 'Regulation' shall mean a Regulation made under the Government of India Act, 1870:
- (47) "rule" shall mean a rule made in exercise of a power conferred by any enactment, and shall include a regulation made as a rule under any enactment:
- (48) "schedule" shall mean a schedule to the Act or Regulation in which the word
- (49) "Scheduled District" shall mean a "Scheduled District" as defined in the Scheduled Districts Act, 1874:
- (50) "section" shall mean a section of the Act or Regulation in which the word
- (51) "ship" shall include every description of vessel used in navigation not exclusively propelled by oars:
- (52) "sign," with its grammatical variations and cognate expressions, shall, with reference to a person who is unable to write his name, include "mark", with its grammatical variations and cognate expressions:
- (53) "son", in the case of any one whose personal law permits adoption, shall înclude an adopted son :
- (54) "sub-section" shall mean a sub-section of the section in which the word occurs:
- (55) "swear", with its grammatical variations and cognate expressions, shall include affirming and declaring in the case of persons by law allowed to affirm or declare instead of swearing:
- (56) " vessel" shall include any ship or boat or any other description of vessel used in navigation:
- (57) "will" shall include a codicil and every writing making a voluntary posthumous disposition of property:
- (58) expressions referring to "writing" shall be construed as including references to printing, lithography, photography and other modes of representing or reproducing words in a visible form:
- (59) "year" shall mean a year reckoned according to the British calendar.
- 4. (1) The definitions in section 3 of the blowing words and expressions, that is to say affidavit," "barrister," "British India," "Distict Judge," "father," "Government of India," Her Majesty " or "the Queen," " High Court immoveable property," imprisonment," "Local overnment," "Magistrate," "month," imoveble property," "oath," "person," "section," son," "swear," "will" and "year," pply also, unless there is anything repugnant the subject or context, to all Acts of the overnor General in Council made after the ird day of January, 1868, and to all Regutions made on or after the fourteenth day January, 1887.

(2) The definitions in the said section of the following words and expressions, that is to say, "abet," "Chapter," "commencement," "financial year," "local authority," "master," "offence,"
"Part," "public nuisance," "registered,"
"schedule," "ship," "sign," "sub-section"
and "writing," apply also, unless there is anything repugnant in the subject or context, to all Acts of the Governor General in Council and Regulations made on or after the fourteenth day of January, 1887.

#### General Rules of Construction.

5. (1) Where any Act of the Governor Gen-Coming into eral in Council is not expressed to come into operation of operation on a particular day, then it shall enactments, come into operation on the day on which it receives the assent of the Governor General.

(2) Where any Act of the Governor General in Council is reserved under the Indian Councils Act, 1861, section 20, for the signification of 24 & 25 Her Majesty's pleasure thereon, then, if no later Vict., c 67. date is expressed, it shall come into operation, if assented to by Her Majesty, on the day on which the assent of Her Majesty is duly pro-

- (3) Unless the contrary is expressed, an Act of the Governor General in Council or Regulation shall be construed as coming into operation immediately on the expiration of the day preceding its commencement.
- 6. Where this Act, or any Act of the Gov- Effect of ernor General in Council or Regulation made repeal. after the commencement of this Act, repeals any enactment hitherto made or hereafter to be made, then, unless a different intention appears, the repeal shall not-
  - (a) revive anything not in force or existing at the time at which the repeal takes effect; or
  - (b) affect the previous operation of any enactment so repealed or anything duly done or suffered thereunder; or
  - (c) affect any right, privilege, obligation or liability acquired, accrued or incurred under any enactment so repealed; or
  - ffect any penalty, forfeiture or punishment incorred in respect of (d) affect any offence committed against any enactment so repealed; or
  - (e) affect any investigation, legal proceeding or remedy in respect of any such right, privilege, obligation, liability, penalty, forfeiture or punishment as aforesaid:

and any such investigation, legal proceeding or remedy may be instituted, continued or enforced, and any such penalty, forfeiture or punishment may be imposed as if the repealing Act or Regulation had not been passed.

- 7. (1) In any Act of the Governor General in Council or Regulation made after the commencement of this Act, it shall be necessary, for the purpose of reviving, either wholly or partially, any enactment wholly or partially repealed, expressly to state that purpose.
- (2) This section applies also to all Acts of the Governor General in Council made after the hird day of January, 1868, and to all Regulations nade on or after the fourteenth day of January,
- 8. (7) Where this Act, or any Act of the Governor General in Council or Regulation nade after the commencement of this Act, epeals and re-enacts, with or without modificaion, any provision of a former enactment, hen references in any other enactment or n any instrument to the provision so repealed hall, unless a different intention appears, beconstrued as references to the provision so re-
- 9 (1) In any Act of the Governor General in "ouncil or kegulation made after the commencenent of this Act, it shall be sufficient, for the surpose of excluding the first in a series of ays or any other period of time, to use the ford "from," and, for the purpose of including he last in a series of days or any other period f time, to use the word ' to".
- (2) This section applies also to all Acts of he Governor General in Council made after the hrd day of January, 1868, and to all Regulaions made on or after the fourteenth day of anuary, 1887.
- To. (1) Where, be any Act of the Governor ieneral in Council or Regulation made after the ommencement of this Act, any act or proceedig is directed or allowed to be done or taken Lany Court or office on a certain day or within prescribed period, then, if the Court or office closed on that day or the last day of the preribed period, the act or proceeding shall be insidered as done or taken in due time if it is one or taken on the next day afterwards on hich the Court or office is open:

Provided that nothing in this section shall oply to any act or proceeding to which the idian Limitation Act, 1877, applies.

- (2) This section applies also to all Acts of the overnor General in Council and Regulations ade on or after the fourteenth day of January, 187.
- II. In the measurement of any distance, for e purposes of any Act of the Governor General Council or Regulation made after the comencement of this Act, that distance shall, iless a different intention appears, be measured a straight line on a horizontal plane.
- 12. Where, by any enactment now in force hereafter to be in force, any duty of customs excise, or in the nature thereof, is leviable on ny given quantity, by weight, measure or value January, 1887.

of any goods or merchandize, then a like duty is leviable according to the same rate on any greater or less quantity.

- 13. In all Acts of the Governor General in Gender and Council and Regulations, unless there is any-number. thing repugnant in the subject or context,-
  - (1) words importing the masculine gender shall be taken to include females; and
  - (2) words in the singular shall include the plural, and vice versa.

#### Powers and Functionaries.

14. (1) Where, by any Act of the Governor Powers con-General in Council or Regulation made after ferred on the the commencement of this Act, any power is to be exer-conferred on the Government, then that power cisable from may be exercised from time to time as occasion time to time. requires

- (2) This section applies also to all Acts of the Governor General in Council and Regulations made on or after the fourteenth day of January, 1887.
- 15. Where, by any Act of the Governor Power to General in Council or Regulation, a power to appoint to appoint any person to fill any office or execute power to any function is conferred, then, unless it is appoint otherwise expressly provided, any such ex officioappointment, it it is made after the commencement of this Act, may be made either by name or by virtue of office

16 Where, by any Act of the Governor Power to General in Conneil or Regulation, a power to appoint to make any appointment is conferred then unless include power make any appointment is conferred, then, unless to suspend o a different intention appears, the authority dismiss. having power to make the appointment shall also have power to suspend or dismiss any person appointed by it in exercise of that power.

- 17. (1) In any Act of the Governor General in Substitution Council or Regulation made after the commences of tenetion ment of this Act, it shall be sufficient, for the arms. purpose of indicating the application of a law to every person or number of persons for the time being executing the functions of an office, to mention the official title of the officer at present executing the functions, or that of the other by whom the functions are commonly executed.
- (2) This section applies also to all Acts of the Governor General in Council made after the third day of January 1868, and to all Regulations made on or after the fourteenth day of January, 1887.
- 18. (1) In any Act of the Governor General Successors. in Council or Regulation made after the commencement of this Act, it shall be sufficient, tor the purpose of indicating the relation of a law to the successors of any functionaries or of corporations having perpetual succession, to express its relation to the functionaries or corperations.
- (2) This section applies also to all Nots of the Governor General in Council made after the third day of January, 1868, and to all Regulations made on or after the fourt enth day of

- 19. (1) In any Act of the Governor General in Council or Regulation made after the commencement of this Act, it shall be suffi-cient, for the purpose of explessing that a law relative to the chief or superior of an office shall apply to the deputies or subordinates law-tully performing the duties of that office in the place of their superior, to prescribe the duty of the superior.
- (2) This section applies also to all Acts of the Governor General in Council made after the third day of January, 1868, and to all Regulations made on or after the fourteenth day of January,

#### Provisions as to Orders, Rules, etc., made under Enactments.

- 20. Where, by any Act of the Governor General in Council or Regulation, a power to issue any order, scheme, rule, form or bye-law is conterred then expressions used in the order, scheme, rule, form or bye law, if it is made after the commencement of this Act, shall, unless there is anything repugnant in the subject or context, have the same respective meanings as in the Act or Regulation conferring the power.
- 21. Where, by any Act of the Governor General in Council or Regulation, a power to make orders, rules or bye laws is conterred, then that power includes a power, exercisable in the like manner and subject to the like sanction and conditions (it any), to add to, amend, vary or rescind any orders, rules or bye-lawso made.
- 22. Where, by any Act of the Governor General in Council or Regulation which is not to come into force immediately on the passing thereof, a power is conterted to make Tilles or bye-laws, or to issue orders with respect to the application of the Act or Regulation, or with respect to the establishment of any Court or office or the appointment of any Judge or officer thereunder, or with respect to the person by whom, or the time when, of the place where, or the manner in which, or the fees for which, anything is to be done under the Act or Regulation, then that power may be exercised at any time after the passing of the Act or Regulation, but rules, bye-laws or orders so made or issued shall not take effect till the commencement of the Act or Regulation.
- 23. Where, by any Act of the Governor General in Council or Regulation, a power to make rules or bye-laws is expressed to be given subject to the condition of the rules or Lyc-laws being made after previous publication, then the following provisions shall apply, namely :-
  - (1) the authority having power to make the rules or bye-laws shall, before making them, publish a draft of the proposed rules or bye-laws for the information of persons likely to be affected thereby;
  - (2) the publication shall be made in such manner as that authority deems to be sufficient, or, if the condition with respect to previous publication so

- requires, in such manner as the Governor General in Council or the Local Government prescribes;
- (3) there shall be published with the draft a notice specifying a date on or after which the draft will be taken into consideration;
- (4) the authority having power to make the rules or bye laws, and, where the rules or bye laws are to be made with the sanction, approval or concurrence of another authority, that authority also, shall consider any objection or sugges-tion which may be received by the authority having power to make the rules or bye laws from any person with respect to the draft before the date so specified;
- (5) the publication in the Gazette of a rule or bye-law purporting to have been made in exercise of a power to make rules or bye-laws after previous publication shall be conclusive proof that the rule or byelaw has been duly made.
- 24. Where any Act of the Governor General Continuation in Council or Regulation is, after the com- of orders, et mencement of this Act, repealed and re-enacted enactments with or without modification, then, unless it is repealed a otherwise expressly provided, any order, scheme, re enacted. rnl, torm or bye law, issued under the repealed Act or Regulation, shall, so far as it is not inconsistent with the provisions re-enacted, continue in force, and be deemed to have been issued under the provisions so re-enacted, unless and un it is superseded by any order, scheme, rule, form or byc-law issued under the provisions so re-enacted.

#### Miscellancous.

25. Sections 63 to 70 of the Indian Penal Code XLV of 180 and the provisions of the Code of Criminal Pro-Recovery of cedure to the time being in force in relation haes. to the issue and the execution of warrants for the levy of fines shall apply to all fines imposed under any Act, Regulation, rule or byc law, unless the Act, Regulation, rule or bye law contains an express provision to the contrary.

26. Where an act or omission constitutes Provision a an offence under two or more enactments, to offences then the offender shall be hable to be prose-punishabe cuted and punished under either or any of more enactthose cure tments, but shall not be hable to be ments. punished twice for the same offence.

27. Where any Act of the Governor Gen-Meaning of eval in Council or Regulation made after the service by commencement of this Act authorizes or re-post. quires any document to be served by post, whether the expression "serve" or either of the expressions "give" or "send" or any other expression is used, then, unless a different intention appears, the service shall be deemed to be effected by properly addressing, pre-paying and posting, by registered post, a letter containing the document, and, unless the contrary is proved, to have been effected at the time at which the lefter would be delivered in the ordinary course of post.

stion of stments.

- 28. (1) In any Act of the Governor General in Council or Regulation, and in any rule, bye-law, instrument or document, made under, or with reference to, any such Act or Regulation, any enactment may be cited by reference to the title or short title (if any) conferred thereon or by reference to the number and year thereof, and any provision in an enactment may be cited by reference to the section or sub-section of the enactment in which the provision is contained.
- (2) In this Act and in any Act of the Governor General in Council or Regulation made after the commencement of this Act, a description or citation of a portion of another enactment shall, unless a different intention appears, be construed as including the word, section of other part mentioned or referred to as forming the beginning and as forming the cond of the portion compassed in the description or citation.

ing for ious timents, and laws

29. The provisions of this Act respecting the production of Acts, Regulations, rules or bye-laws made after the commencement of this Act shall not affect the construction of any Act, Regulation, rule or bye-law made before

the commencement of this Act, although the Act, Regulation, rule or bye-law is continued or amended by an Act, Regulation, rule or bye-law made after the commencement of this Act.

#### THE SCHEDULE.

#### ENACIMENTS REPFALED.

(See section 2.)

Year, No.		Title or subject.	Extent of repeal.	
1808	ı	The General Clauses Act, 1808.	The whole	
1872	I	The Indian Exidence Act, 1872.	So much as te- lates to Act I of 1808.	
1887	i	The General Clauses Act, 1887.	The whole.	
1591	XII		So much as relates to Act 1 of 1808.	

J. M. MACPHERSON, Secretary to the Government of India



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#### PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 13, 1897.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

#### PART VI.

Proceedings of the Council of the Governor General of India, assembled for the purpose of making Laws and Regulations.

#### GOVERNMENT OF INDIA. LEGISLATIVE DEPARTMENT.

PROCEEDINGS OF THE COUNCIL OF THE GOVERNOR GENERAL OF INDIA, ASSEMBLED FOR THE PURPOSE OF MAKING LAWS AND REGULA-TIONS UNDER THE PROVISIONS OF THE INDIAN COUN-CILS ACTS, 1861 AND 1892 (24 & 25 VICT., CAP. 67, AND 55 & 56 VICT., CAP. 14).

The Council met at Government House on Thursday, the 11th March, 1897.

#### PRESENT:

His Excellency the Earl of Elgin, Viceroy and Governor General of India, P.C., G.M.S.I., G.M.I.E., LL.D., presiding.

His Honour Sir Alexander Mackenzie, K.C.S.I., Lieutenant-Governor of Bengal.

His Excellency Sir G. S. White, G.C.I.E., K.C.B., v.C., Commander-in-Chief in India.

The Hon'ble Sir J. Westland, K.C.S.I. The Hon'ble Sir J. Woodburn, K.C.S.I.

The Hon'ble M. D. Chalmers.

The Hon'ble Major-General Sir E. H. H. Collen, K.C.I.E.

The Hon'ble A. C. Trevor, C.S.I.

The Hon'ble M. R. Ry. P. Ananda Charlu, Rai Bahadur. The Hon'ble Sir G. H. P. Evans, K.C.I.E.

The Hon'ble Alan Cadell, C.S.I.

The Hon'ble J. D. Rees, C.I.E. The Hon'ble G. P. Glendinning.

The Hon'ble Nawab Amir-ud-Din Ahmad Khan, C.I.E., Bahadur, I'akharuddoulah, Chief of Loharu.

The Hon'ble Rao Sahib Balwant Rao Bhuskute.

The Hon'ble P. Playfair, C.I.E.

The Hon'ble Rahimtula Muhammad Sayani, M.A., LL.B.

The Hon'ble Pandit Bishambar Nath.

The Hon'ble Joy Gobind Law.

The Hon'ble C. C. Stevens, C.S.I.

The Hon'ble Sir II. T. Prinsep KT.

The Hon'ble H. E. M. James.

#### QUESTIONS AND ANSWERS.

The Hon'ble RAO SAHIB BALWANT RAO BHUSKUTE asked :-"(1) Is it true that a circular has been issued by the Comptroller General of India to his nine subordinate provincial Comptrollers regarding

the recruitment of European and Eurasian young men in the Account Offices?

"(2) If true, has it been issued with the sanction of the Government of India? Will they be pleased to reconsider it, as it tends to give rise to racial distinctions and not to efficiency?"

The Hon'ble SIR JAMES WESTI.AND replied :-

"The Comptroller General has recently addressed his account officers on the subject mentioned by the Hon'ble Member. The Comptroller General does not require the sanction of the Government in issuing instructions on such matters when they are in conformity with the orders of Government.

"The Hon'ble Member will find all information about the Subordinate Account Service and the manner of its recruitment in the papers relating to the Public Service Commission. The orders of the Government for the recruitment, for that service, of the better educated classes of Natives of India. both of Asiatic and of European race, had been somewhat overlooked, and I considered it necessary to draw the attention of the Comptroller General to the fact that, if the account officers did not exercise their power of bringing young men into the office on higher salaries than those intended for the less educated classes, they would not obtain efficient men for their higher posts. Comptroller General's instructions contained in this letter to his account officers deal with only a part of the matter, namely, that relating to young men of European or of mixed race; but it was distinctly the intention of the Government of India, in recruiting for the service in question, to provide for the appointment to it of domiciled Europeans and Eurasians and Muhammadans, as well as of Bengdis; and it seems to the Government that the correction of a system of recruitment which was not authorized by Government, and which has the practical effect of confining appointments in Calcutta to one class only, is the abolition and not the institution of a racial distinction.'

#### REFORMATORY SCHOOLS BILL.

The Hon'ble SIR JOHN WOODBURN moved that the Report of the Select Committee on the Bill to amend the law relating to Reformatory Schools and to make further provision for dealing with youthful offenders be taken into consideration. He said: - "It is unnecessary that I should detain the Council at any length in explaining the proposals of the Select Committee. The Committee designedly framed their Report in some detail so that Hon'ble Members might have an opportunity, if they were interested in the matter, during the three weeks that it has been before them, to examine and consider the recommendations. They are not numerous and for the most part are minor. The minor proposals have, I trust, been sufficiently explained in the Report, and there are only two or three of them to which I desire to direct at present the attention of the Council. The lirst of these is the alteration of the definition of 'youthful offender.' The age at which a lad is to be sent to a Reformatory School has been reduced from 16 to 15, and this gives the opportunity which has been urged by several Local Governments of extending the minimum period of detention in a Reformatory School from two to three years. If you want to reform a lad, it is certainly advisable to catch him early, and all our experience has shown that a detention of only two years is generally insufficient to carry out the purpose intended. The object of reforming the character of the lads under our care will be better fulfilled by the arrangements made under this present amendment than under the expiring Act. In clause 12 we have, on the suggestion of the North-Western Provinces and the Oudh Government, recast the proviso to this clause so as to make it impossible to keep a boy who has been sent to jail to wait there until he can be removed to a reformatory for a longer term in the jail than that of his substantive sentence. In clause 16 we have, in accordance with the criticisms offered to us, amended it so as to leave the jurisdiction of the superior Courts under the Code of Criminal Procedure, that is to say, their ordinary jurisdiction, altogether unrestricted, except in respect of two matters-the age of the youthful offender and the propriety of sending him to a Reformatory School instead of sending

him to jail. On these two matters we think the local decisions ought to be maintained as final. In clauses 18 and 22 we have made what I consider a useful amendment, in requiring the sanction of the Committee which governs the affairs of Reformatory Schools to any arrangements made by the Superintendent of the School for the employment of the lads who finish their term there.

"These are the most important of the minor changes. The major changes are two: the first of these has been made at the instance of the High Court of They represented to us strongly, and I think reasonably, that there ought to be in the Bill some provision by which the Courts should be guided as to the class of boys who ought to be sent to a Reformatory School and the character of the offences for which they should be committed to it. The old Act contained no such provision. The Bill which the Select Committee had before it had no such provision, but we thought that it was best to leave the definition of the offences for which boys should be sent to a Reformatory School to rules made by the respective Local Governments rather than by a definite differentiation of those classes of offences in the Criminal Procedure Code which might seem generally the most fit for purposes of the kind. Obviously cases of theft and burglary are the sort of cases in which a convicted boy would most ordinarily be sent to a Reformatory School, but there are in some Provinces other kinds of offences such as fire raising and others which will occur to the Members of this Council in which the prevalence of that kind of crime may make it expedient that they should be included in the list of offences for which Magistrates should be advised to send lads to a Reformatory The Government of the North-Western Provinces in consultation with the Provincial High Court have drawn up excellent rules, practical and sensible, which guide the Ma istrates of those Provinces, and I think that there can be very little doubt that the Governments of other Provinces, in concert with their own High Courts, may draw up similar rules suitable to their own territory. Accordingly in the section we have merely said that the Magistrate before whom a case of the kind occurs will be guided by the executive rules which will be issued from time to time by the Government to which he is subordinate. The other major matter is a provision by which the Magistrates of Districts or the Magistrates having jurisdiction are authorised, instead of passing a sentence of imprisonment or instead of sending a boy to a Reformatory School, to dismiss him either with an admonition or under a suitable guarantee that he will be properly looked after by his relatives. This is a suggestion that was made by my friend the Houble Mr. Chalmers on the experience that he has gained in England, and I think that this is a very important innovation in our Indian legal practice. The power of dismissing a juvenile offender with a mere admonition is new to our Indian Legislation and is new to magisterial practice, and the Select Committee, in accordance with the opinions of many of the Local Governments, have thought that this power should be exercised only by Magistrates specially selected for the purpose by the Local Governments; but, if a lad comes before a Magistrate who has not got these powers, it is oper to him to send up the case with his recommendations to the Magistrate of the District, who in all such cases will have all those powers.

"There remains only one other matter to which I should draw the attention of the Council. It was very strongly pressed upon us by the Government of Madras that Reformatory Schools for girls should be opened as well as Reformatory Schools for boys. On this suggestion we have consulted all the other Local Governments, and they are unanimous that a plan of Reformatory Schools for girls is mexpedient in the present state of Indian society. The radical objection to the proposal is this: that a girl in a Reformatory School would ordinarily be confined between the ages of 12 and 18, in the very period in which, according to the custom of her race, the marriage arrangements for her future will be made. Those marriage arrangements would be impossible in a Reformatory School, and there is therefore imminent risk that the girl might remain altogether unmarried, that she would return to her parents or guardians at a stage in life in which they would find it very difficult if not impossible to make marriage arrangements for her and that it might end in leading the girl to a condition of prostitution. This is a fatal objection, I think, and on this point I agree with all the rest of the members of the Committee. But it may be otherwise in Madras where there

are large Christian communities. I should be extremely sorry to think that Christian communities should contribute in any considerable numbers to the criminal classes, but, if the Madras Government is satisfied that among these Christian communities a system of this kind of girl reformatories is necessary, is expedient, and is consistent with the customs of the community, it will be open for the Madras Government to pass a local law for themselves. Then there is a further point: that according to the information before us in other parts of India, exclusive of Madras, there is certainly no occasion for an arrangement of the kind and there would be extreme difficulty in carrying it out. The Lieutenant-Governor of the North-Western Provinces made a census on a particular day as to the number of female juvenile criminals in jail in those Provinces. On that date there were only ten girls in jail who could be classed as juvenile criminals. Of these two were under sentences for less than a month, and of the remainder there were four who were very doubtful subjects indeed for a Reformatory School. There were thus only six girls in the whole of the North-Western Provinces who could be sent to a Reformatory School, and arrangements for properly educating, teaching and training a class of only six girls would be obviously extremely difficult and very expensive to carry out. In the same way we were advised that in the whole of the Bombay Presidency convictions of female juvenile criminals did not exceed 30 in the year and in Burma only 13. These are reasons in addition to the radical one which I have mentioned which render the extension of the Reformatory Act to girls for the present unnecessary as well as inexpedient. We have, however, made a provision which goes some distance towards meeting the proposals of the Madras Government, and that is that we have included girls with boys in the section which allows a Magistrate to dismiss a juvenile criminal on conviction with only an admonition, or on the security of parents and guardians that she will be properly looked after.

"I think that these are all the observations that I have to make on the subject of this Biil. We are greatly machted to the Judges of the High Court of Bengal for the practical and useful suggestions that they have made to us, and we are also indebted to Sir Henry Prinsep, who assisted us on the Committee with his counsel. I think the Bill will still further commend itself to my hon'ble friend opposite (Sir Henry Prinsep) inasmuch as it is altogether a new Bill and

not an amending Act."

The Hon'ble RAO SAHIB BALWANT RAO BHUSKUTE said:—"My Lord,—Being on the Select Committee to which the present Bill was referred, I would certainly have contented myself with giving a silent vote for it, had it not been for the fact that it is one of the few important Bills of this session which had, to some extent, exercised the public mind. The important nature of the Bill was, no doubt, recognized by the hon'ble mover, Sir John Woodburn, when he introduced it last year in March, and allowed it to be taken up after such a long time, by which he was able to feel the pulse of the public with reference to it,

"The Bill had a twofold opposition, namely, that a youthful offender is intended to be detained in a sort of custody even after the expiration of the time the law determines to be sufficient for his correction, and that he is to be detained there even after an appellate Court commutes his sentence to a nominal imprisonment. The Bill thus deprives the youthful offender of a good deal of his liberty.

"In connection with these objections the proviso in section 8, clause 3, requires a special note. The period for which a youthful offender is to be sent to a reformatory, as well as the general desire for a classification of offences directing offenders to be sent there, have been, like most of the measures of Your Excellency's Government, left to the discretion of Local Governments. This is a very desirable proviso. It at once curtails the far too wide discretionary power given to the Magistrate in the original Bill without defeating any of its objects. I would fain countenance any legislation which could confer powers upon the executive officers to prevent disturbance tending to molest society. But such powers should in no case be more than are absolutely necessary. They must, moreover, be not purely discretionary, but should be so circumscribed as to be beyond the suspicion of being abused. The discretionary power in the original Bill given to a Magistrate, competent to do it, of directing offenders to be sent to reformatories, was regarded with distrust and

dissidence. The proviso will thus be looked upon as a material safeguard against all vexation. It softens the seeming objections to section 16.

"The whole of Chapter III, and sections 5, 6 and 7 clearly show that not only does the Bill aim at correcting a juvenile offender, but it aims at taking exquisite care of a fallen human being and a depraved nature prone to perpetrate grosser offences. The industrial training, the grant of licenses, the guardianship superintendents of reformatories are all matters conducing to the material interests of an offender, and will certainly tend to do him immense good.

"There is no doubt a considerable force in the desire expressed by several persons that juvenile female offenders should be exempted from the operation of the provisions of this Bill. But do what I can, I could not presuade myself to countenance such an exemption. If the provisions embodied in the present Bill are calculated to exercise a salutary influence on boys, I cannot see any reason why they should not do the same on girls. No great hardship can be imposed on them. Nor can they be deprived of a chance of being settled in marriage. A sort of practical training to be imparted in reformatories will improve their condition and will far more than make up for the grievances alleged Besides such cases are very rare."

The Hon'ble MR. REES said: :—"My Lord, all Local Governments, I understand, were agreed in thinking that no Reformatory Schools need be provided for female juvenile offenders at present, but the Madras Government thinks that the opportunity should not be lost of providing for possible future requirements, and the North-Western Provinces Government concurs with Madras in holding that such provision could be made without exciting distrust and suspicion.

"The Hon'ble Member, in moving that the report be taken into consideration, has suggested that the difference of opinion expressed as regards the attitude of the people towards female reformatories may be due to the existence of a large Christian community in the Southern Presidency. I have no figures at hand, but, if I am right in thinking that Christians are about 2 per cent. of the population, it is possible that this does not explain the matter. I should be tempted to find an explanation in the fact that Madras has not come so much under Muhammadan influence, were it not that the Government of the North-Western Provinces, which is emphatically the province of Hindustan, and the only one in India which has only one language, and that language Hindustani, has expressed the same opinion Probably the fact that Madras is an old settled province and that the people thereof, much to their credit, are generally inclined to think that Government means well by them, has something to say to the question.

"The Select Committee has, however, introduced a most important change in the desired direction, into the Bill, by amending section 31 so as to make its provisions applicable to female offenders who, if under the age of 15 years, may in future be discharged by Courts empowered with a reprimand, or delivered to their parents or guardians upon their becoming responsible for a limited period for their good behaviour.

"The Government of the North-Western Provinces and the Howard Association agreed in thinking that the case of juvenile female offenders could best be met by provisions similar to those of the Conditional Release of First Offenders Statute, from which this humane provision is taken.

"The change that has been made will also, I think, be very acceptable to Hindu opinion in Southern India, in proof of which I would venture to quote a short passage from the writings of an admittedly eminent exponent thereof, the late Professor Runganatham:—

"Imprisonment in the case of a woman does a great deal more harm than in the case of a man. A woman may come out of jail as pure as when she went into it; but such is the general feeling against the demoralizing influences of jail life that her relations and friends will, if they do not disown and repudiate her, show an evident dislike to her society. Left to herselt, shunned by those nearest and dearest to her, looked down upon by those who were wont to show her respect and destitute perhaps of the means of livelihood, she will be sorely tempted to fall."

"Now, all that can be said against the imprisonment of adult women, which is unfortunately often unavoidable, applies with additional force in the case of female juvenile offenders. But if, as may be hoped and expected, Magistrates are freely empowered to act under the amended section 31, it will rarely happen in future that female juveniles will be thrown into jail in the company of adult female convicts of bad character."

The Hon'ble RAI BAHADUR P. ANANDA CHARLU said:—"On a point which the hon'ble mover (Sir John Woodburn) referred to as a minor one, but which I consider is a great deal more than a minor point, I wish to make a few remarks. It is with reference to section 16 of the Act. My objection is particularly to the saving clause of it. Nothing contained in the Code of Criminal Procedure, 1882, shall be construed to authorise any Court or Magistrate to alter or reverse in appeal or revision any order passed with respect to the age of a youthful offender or the substitution of an order for detention in a Reformatory School for transportation or imprisonment. Here I find a complete ousting of the jurisdiction of the superior Courts, and the explanation that I find is in paragraph 12 of the Report of the Select Committee. There they say, 'we agree generally with the criticisms which have been passed on this clause and they accordingly amended it so as to leave the jurisdiction of the superior Courts under the Code of Criminal Procedure unrestricted. If it stopped there I should be perfectly content. There are the further words, 'Save in so far as it relates to orders passed with reference to the age of youthful offenders or the substitution of an order for detention in a reformatory for transportation or imprison-As the section stood originally, it provided for this order falling to the ground as soon as that sentence was reversed or set aside, but, unless I am seriously mistaken, this section takes away even that exception. It seems to make the power of the Magistrate absolute and to make the power of the superior Courts to have no force whatsoever. My Lord, on this point I have only to call attention to the fact that so far as the Madras Government is concerned, that Government was strongly opposed to the interference with the powers of the Appellate and Original Courts. I believe the grounds for that are set forth in a paper submitted by Mr. Dumergne and the paragraph 8 contains, I believe, the arguments very strongly. Paragraph 8 is as follows: 'This clause is in my opinion open to serious objection. In some cases an Appellate or Revisional Court may alter a conviction and reduce the sentence of imprisonment, but will nevertheless be powerless to alter the order for detention in a reformatory for a period calculated probably with reference to the original conviction and sentence. Judges and Magistrates are liable to err. No distinction is drawn in clause 8 under the Code of Criminal Procedure and the power given to Magistrates, some of whom on being first appointed to the charge of a sub-division, are comparatively inexperienced, and he goes on further: 'I make this remark which I consider very cogent and sound.' Youths require the ordinary protection of the law against error and indiscretion even more than adults, and I am strongly of opinion that orders affecting the liberty of youths should be subject to appeal and revision quite as much as orders affecting the liberty of adults. I do not think it is necessary to make this self-evident statement, that the superior Courts are generally ordinarily superior to the Courts to which they are superior. To say that the superior Courts shall not have the power to modify an order made by an inferior Court is to say something that amounts to this, that Magistrates will do something which the superior Courts might set their faces against, and therefore the superior Courts ought not to be given the power to do so. In the interests of liberty and for the reasons that have been mentioned by Mr. Dumergne in very clear terms, reasons in which the Madras Government has fully concurred, I think it is a matter of regret that the Select Committee have not thought fit to remove that objectionable portion. If in the Select Committee's Report there were any grounds stated, particularly pointing to the necessity for ousting the jurisdiction of the superior Courts and accumulating power in the hands of Magistracy only in that respect, I should probably not have troubled my learned colleagues, but I do not find the explanation in section 12 sufficient, and under these circumstances I have thought fit to make these remarks in the hope that in case the majority of you agreed with me, that difficulty would be got over. It struck me at one time that I might send in an amendment, but at the same time it struck me that, if many of you are against me, I shall be in no worse position by not sending in the amendment. If you are

with me, I do not think I shall have failed to gain my object in merely making the suggestion at the present moment."

The Hon'ble SIR JOHN WOODBURN said :—"I confess I was somewhat surprised at finding the Hon'ble Mr. Bhuskute taking up the position that sending girls to a Reformatory School would not be taken amiss by the people of the Hindu and Muhammadan communities. He was a member of the Select Committee, and I understood that he joined with the rest of the Committee in coming to the conclusion which is expressed in the Report. As to the remarks made by the Hon'ble Mr. Rees, it is true that Sir Antony Macdonnell expressed himself of the opinion that the establishment of a female juvenile reformatory in India was not likely to be regarded with distrust or suspicion, but the other Local Governments were definitely of opinion that it would be, and his own conclusion in the matter was this, that, as far as his Provinces were concerned, the small list of female juvenile offenders in jail showed the matter to be of little importance, and that he himself would certainly not incur the expense of establishing a Reformatory School for this class, were the proposed modification made in the law. The remarks of Mr. Charlu were, I think, answered by what I said in my opening speech. I said that the Select Committee had decided in section 16 to leave the jurisdiction of the superior Courts untrammelled except in two matters, and that it excluded the jurisdiction of the superior and lower Courts in these two matters because they were of opinion that the local officers who tried these juvenile criminals were in a better position to decide than an appellate Court could be, before whom the criminal was not brought, the question whether the character of the offender and the character of his relations led justly and properly to the opinion that boys should be sent to the Reformatory School, was a question which was in our judgment better decided on the spot than it could be in an appellate Court. The powers of the appellate Court are left otherwise entirely unaltered. If they are of opinion that the offence was not committed, they can acquit the prisoner; if they are of opinion that the offence could be best met by a sentence of admonition, it is open to them to substitute the sentence of admonition for the sentence to send to a Reformatory School; but where it is simply a question whether a boy should be sent for a long period to jail or perhaps for a still longer period with the hope of reform to a reformatory, the Committee was of opinion that the decision of the local officers ought to be left untouched. The Hon'ble Mr. Charlu spoke of the absence of all differentiation in the Bill between petty and grievous offences. I have already explained that under rules which the Local Governments will be asked to pass in concert with the High Courts, guides will be given to the Magistrates as to the class of offences and the class of offenders in which the order of detention in a reformatory ought most properly to be passed. My hon'ble friend Sir Henry Prinsep drew my attention to an omission in my opening remarks. There is a new section in the Bill, which is section 32. The Judges of the High Court drew our attention to a case of this kind. A boy of 12 years of age on being sent to a Reformatory School for six years causes soon after admission grievous hurt to another boy, for which offence he is sentenced to two years imprisonment. This sentence, under the law as it at present stands, is kept hanging over him all the time he is in school, and must exercise a very depressing effect throughout the reforming process. It might possibly prevent his being reformed at all. But suppose this boy is discharged from the school with an excellent character. It would seem to be barbarous, if he is only to be discharged from school to be sent to jail for an offence committed six years before. In these remarks the whole Committee concurred with the Bengal High Court. It would be cruelty to send a boy to jail at the expiry of his term of detention in the reformatory in a case such as that suggested by the High Court, and in order to give effect to the suggestion of the Judges we added section 32 to the Bill. I hope that the cases will be very few in which a how in a Reformatory School will be cases will be very few in which a boy in a Reformatory School will be sent to a Magistrate and convicted and sentenced in Court. There are almost no conceivable cases short of the gravest crime, such as murder or incendiarism, in which a boy cannot be adequately punished under the ordinary rules, but should such a case arise in which the disciplinary rules are not

adequate and the Superintendent and his committee consider it essential that the boy should be sent for formal trial before a Magistrate, then it was the opinion of the Committee that the sentence of the Magistrate should take immediate effect and that the boy should be sent at once to the prison of the District, there to receive at once the punishment judged necessary by the Magistrate. If the term of imprisonment in the jail expires before the period for which he was to be detained in the reformatory, the boy after having finished his term of imprisonment will return to the reformator ty to complete his term of imprisonment, but under no circumstances will a sentence of imprisonment be kept hanging over him until he is discharged from the reformatory."

The motion was put and agreed to.

The Hon'ble SIR JOHN WOODBURN moved that the Bill as amended be passed.

The motion was put and agreed to.

#### PROVIDENT FUNDS BILL.

The Hon'ble Mr. CHALMERS moved that the Report of the Select Committee on the Bill to amen's the law relating to Government and other Provident Funds be taken into consideration. He said:—' The Report of the Committee has been in the hands of Hon'ble Members and it explains, I think, pretty fully every amendment and every change that has been made in the Bill. These amendments are for the most part of a formal character, and it is unnecessary for me to say more now. If any Hon'ble Member desires any further explanation, I shall be glad to give it on behalf of the Committee."

The Hon'ble RAO SAHIB BALWANT RAO BHUSKUTE said:—"My Lord,—Cases do not unfrequently occur in which respectable public servants with decent incomes often die through some untoward accident or another leaving behind them a large family which is only a slur on their memory. This is an indeed painful thing, but in so far as it is painful it is unavoidable. The circumstances of their penury are not associated with any improvidence on their part. They are merely accidental and therefore wholly beyond anyone's control. Nothing therefore can afford a more convincing proof of the humanity of Your Excellency's Government than the measure now placed before the Legislature. That it was expedient and necessary is beyond any doubt. Again the line of demarcation where attachment is to begin and its operation to cease has been very considerately laid down. The sum of Rs. 2,000 is a barely sufficient amount for starting business with, or for following a tolerably productive employment. Only this the Bill contemplates protecting from attachment.

"I would, however, wish that the present application of a 'Provident Fund constituted by the authority of the Government of India for the benefit of any class or classes of its employers' be extended to a far wider extent.

"My friend the Hon'ble Rai Bahadur Ananda Charlu and myself were requested by the Honorary Secretary, 'Sind Mutual Family Relief Fund' and several other similar officers of similar organisations to move for the extension of the proposed Act to their institutions. Neither my friend nor I was on the Select Committee to which the Bill was referred. Yet some of the members constituting it were consulted. They told us of the cogent difficulties in the way of legislation, such funds being more or less uncertain in their nature and dependent on the voluntary contributions of their organisers and subsequent members. Satisfying myself that sufficient attention was given to their request, I did not think of moving any amendment to the Bill as recommended by the Select Committee."

The Hon'ble SIR JAMES WESTLAND said:—"My hon'ble friend Mr. Bhuskute has referred to a number of funds the case of which was under the

consideration of the Select Committee upon representations made by their Secretaries. Latterly there have sprung up all over India a number of small societies of persons who combine together under some provision of this kind. They enrol themselves in a society, very often under the Limited Liability Act, and they make a promise mutually that when any one of them dies the other subscribers to the fund shall pay a certain amount, to be handed over to the representatives of the deceased or to the persons who have suffered loss by the death of the deceased. Now, these funds, so far as they go, are very laudable institutions, but the difficulty which we meet in striving to apply the rules of the proposed Act to these funds is this, that it is obviously impossible for us to lay down rules which would have the effect of enabling any person to defraud his creditors by the mere act of using part of his money for a voluntary insurance on his life. If we were to meet the request of all these petty funds to prevent their mutual subscriptions from being attached by the Courts, we do not know where a principle of that sort would stop. The result would be that we will have to apply the same measures to the voluntary insurance in big insurance companies, and we would thus enable persons who may be in debt to remove the money they possess from the control of creditors by the simple operation of insuring their lives or passing the money into some insurance company's possession. It was for this reason that we drew the sharp distinction between compulsory deposits, which are taken from a man as part of the considerations of his service of employment, and the merely voluntary deposits which a man may pay into a fund whether he pleases or not.

"It seems to us that a great distinction can be drawn in respect to the protection which we are to give to monies subscribed under these two circumstances. A man who subscribes compulsorily to a Provident Fund as part of the condition of his receiving his income, may reasonably obtain protection in respect of the monies he subscribes; but a man who has got into debt, and who voluntarily taking his money from any possible control of his creditors passes it into one of these Provident Funds, should not and does not thereby get any protection.

"It is part of that same distinction between compulsory depositors and voluntary depositors that we think applies also to the case of these petty funds in respect to which Mr. Bhuskute has made his representation, and this prevents us applying the principle of the present Bill to those societies to which he alludes."

The Hon'ble MR. CHALMERS said .—"I would only add one word to what the Hon'ble Sir James Westland has said. Before the Bill was originally drafted, as well as in Select Committee, we did carefully consider whether we could extend the benefits of this measure to other societies, and after careful and anxious consideration, we came to the same conclusion that the Hon'ble Mr. Bhuskute has himself come to, namely, not to extend it to purely voluntary societies. The essence of this Bill is that special provisions are applied to payments taken under special terms from men who joined the service and under the terms of their service subscribed to those funds. If we were to attempt to apply them to voluntary societies, we must also regulate these societies, and we could only do that by introducing the whole of the elaborate machinery of what are commonly known in England as the Friendly Societies Whether these Acts are applicable to the circumstances of India I do not know. At any rate we could not introduce them with all their elaborate machinery into a Bill of this kind. That would be a matter for separate and very serious consideration."

The motion was put and agreed to.

The Hon'ble Mr. CHALMERS moved that the Bill as amended be passed.

The motion was put and agreed to.

### GENERAL CLAUSES BILL.

The Hon'ble MR. CHALMERS moved that the Report of the Select Committee on the Bill to consolidate and amend the General Clauses Acts, 1868 and 1887, be taken into consideration. He said:—"May I say again in moving that this Report be taken into consideration, as I think I said in presenting the Report, that this is not a Bill for altering the law but simply a Bill which deals with questions of language. It 'eaves the Legislature with a perfectly free hand for any provision it may hereafter choose to enact. The only object of the Bill is to define the meaning of the expressions used where the Act itself does not put a different interpretation upon them. I think I may again describe the Bill as I ventured to describe it originally, namely, as a measure to prevent slips and accidents in the Legislative Department."

The Hon'ble MR. JAMES said :- "My Lord, I made some criticisms at our last meeting on one definition and one omission in this Bill, but following the laudable and prudent examples of the Hon'ble Rao Sahibs Bhuskute and Ananda Charlu, I do not propose to move an amendment on the definition of good faith. Personally I still prefer the old definition, yet as an authority like the Hon'ble Sir Henry Prinsep sees his way to accept the new one, and the Hon'ble Sir Griffith Evans thinks that the point raised by me is not of very great importance, the Council will feel inclined, as no doubt it is right to do when there is a difference of opinion, to follow the responsible person, the Hon'ble Legal Member, in the m ter. I should like to say, however, that there seems a difficulty in accepting the Hon'ble Mr. Chalmers' view, that because concrete terms such as bills of exchange, moveable and immoveable property, can be defined differently for the purpose of different Acts, therefore the definition of the condinal virtues may vary. Good faith, honesty, truth,—surely the Government of India should never change its conception of these. I only hope that when the consolidated Penal Code sees the light of day, we shall find that the words 'due care and attention qualify all those sections where 'good faith' is used. Nor, my Lord, shall I waste time in asking the Council for an opinion on the omission to recite in the General Clauses Act the artificial interpretation of the word 'may,' though I may, that is I must, thank the Hon'ble Legal Member for his courtesy in explaining its origin. It is to be regretted, I think, that our draftsmen here did not keep it out of Indian Law. But we have got it now, and apparently the labour of eliminating it is not considered worth the trouble. So let it remain, but only as a signpost of what to avoid in future legislation. My Lord, I should like to add one word more about the Bill as a whole, considering it as a specimen or instalment of our Legislative work The making of careful and al solutely accurate definitions is, we all know, a most difficult and I borious task, and clear and comprehensive as is this full, all those who have to interpret or administer the law will owe a debt of gravitude to the Honble Legal Member for the pains which he has bestowed upon v. At the same time I would venture to point out that in itself, a mere interpreting Act is a small. I might even say a trivial, thing compared with the reforms in our substantive law that are needed. I am acquainted with some of the difficulties which hamper the Government of India in dealing with the subject I referred to last week; the arduous light they are waging against plague, pestilence and famine would alone tax all their energies and occupy all their time just now. And of course one recognises that, whether great questions are hanging in the air or not, ordinary legislative reform must go on as usual. All I say is that, except to those who can get a peep behind the scenes, the spectacle of the Government of India passing a General Clauses Act or even an Act for reforming young gentlemen who misbehave, while the indebtedness question is not touched, presents something of the appearance of Nero fiddling while Rome is burning, and it would be well to bear this in mind. I will say nothing more except that I rejoice that the Hon'ble Legal Member is going to cease trying to dragoon the agriculturists of India into common sense by legislation, from the vain endeavour to turn by law the zemindars and raiyats into a nation of canny Scotch elders. That perilous policy has been tried long enough and has failed utterly. My Lord, only yesterday, opposite your lordship's own gate

attached to the walls of the Home Office, I saw a somewhat suggestive notice—
'Rubbish for the filling of tanks can be obtained here gratis.' If only
the Hon'ble Legal Member would tear a few pages or a few sections out of the
Civil Procedure Code, and add them to the pile!"

The Hon'ble SIR GRIFFITH EVANS said:—"I had on the last occasion assured the Hon'ble Member that the objections that he had to this particular definition of good faith would receive attention at the discussion of the measure. I have since looked still further into it and I find that my former ideas are con-First of all, it must be remembered, as has been observed by the Hon'ble Mr. Chalmers, that this is merely a drafting Act. It is an Act for making definitions to avoid all discussion as to what particular words are to mean when they are employed in future Acts. It is not retrospective. It is only intended to stop all discussion and make clear what is the meaning of particular words in all new Acts made from this time except when the context or something in the Act provides differently or renders it necessary to put another meaning upon it. Under those circumstances the question really is whether there is any need at all for the definition of the words 'good faith' and whether this is a proper definition. First of all as regards the propriety of that definition. That can be disposed of very shortly. It is the definition which accords with the ordinary meaning of the English language, and it accords, as I understand, with the meaning which would be placed upon it from the point of view of the cardinal virtues spoken of by the Hon'ble Member, because a man is certainly not in ordinary life to be considered to have done a thing in bad faith because he has done it negligently. We know very well from the records of the Post Office that a certain number of letters are sent without any address. That is considerable negligence no doubt, but one would certainly not say that it was bad faith or anything of that kind. Good faith in plain English and according to the moralists and according to the ordinary understanding of men is opposed to bad faith - bond fides to mala pides— and the question of negligence does not come in at all in the proper definition of the words, except in so far as very gross negligence might be considered to be some evidence of mala fides. Very gross negligence may bring you to what one Judge called the border line between the grossest negligence and criminal intention. But when you come to deal with the expression good faith, which there is no difficulty in dealing with in the ordinary English language, and which bears a clear meaning, you fine that in various Acts and for various purposes it was necessary to tack on some other meaning to the original meaning and to add some other in itter which gave it a different kind of complexion. Now the question that we have before us is this: We find that the latest House of Lords decisions have practically recalled these words to their proper use. They have said that good faith means good faith as opposed to bad faith, and that it is consistent with honest negligence that what good faith means is honesty of intention and what had faith means is dishonesty of intention. Now under those circumstances the only question we have to consider is how has this word been used in our past legislation, and is there any reason for making the definition at all in the General Clauses Act. In order to consider this I have been at the pains of considering the various Acts in which it has been used. One of the first instances in which we come across it is in the reported cases on the Act for the Protection of Judicial Officers in 1850. There they were protected for acts done in 'good faith' in their judicial capacity, but it was laid down in the judicial decisions that these words did not protect them unless they had acted with duccare and attention, or, as some of the cases put it, that if there was very gross negligence shown, that would deprive them of the protection. There were a good many cases. Some of them went into very curious questions. They went into the question of how nuch learning or how much care and attention could be expected from an ordinary average judicial officer, and how much carelessness he might be allowed to exercise in the interpretation of the Act, supposing his interpretation was opposed to the plain meaning of an Act, the question being whether he was to be protected where he had acted without jurisdiction. Well, this proviso to the words 'good faith' became established by a series of decisions, and accordingly in the Penal Code there is a provision that nothing shall be considered to be done in good faith which is not done with due care and attention, practically embodying in the

Penal Code the result of those decisions which had been come to on the Act of 1850. Then there was another class of Acts altogether dealing with transfer of property, and there the words 'transferee in good faith and for value' was constantly to be found. There again the question of good faith was a different one. There it really came to be held that good faith really meant very much the same as in good faith and without notice. Notice, as the Council are probably aware, in law covers a number of things. It covers not merely actual knowledge of a fact, but the existence of facts which ought to have put a person who is going to buy property on enquiry, which enquiry would have led to the knowledge of the facts and many other refinements of equity. So the result is that where the words 'good faith' have been used in cases of transfer of property in connection with those words 'in good faith and for value', there have been numerous cases decided upon it turning mainly on the question of what would constitute notice, what would put a man on enquiry, and so on; but in this case, of course, good faith has a somewhat different meaning from what it has in the Penal Code and other Acts. Then again we find that the words have been used in various Acts in conjunction with other words, and I will give the Council some instances. First of all we find that it was used in the Indian Limitation Act-a transferee in good faith and for value. It was found so difficult to find out what a transferee in good fath was that they struck it out in the last Act and only kept the words 'transferee for value'; but the words still survive in several of the other Acts. In the Transfer of Property Act you find that a man who makes improvements on property which is not his own is entitled to the value of those improvements when he is turned out, if he made them beheving in 'good faith' that he was the owner. In another section you will find with regard to fraudulent transfers, that nothing in this section shall affect a transferee in 'good faith' and for consideration. Then we come to another Act, the Specific Relief Act. There you find the words 'a transferee who has paid his money in good faith and without notice.' There the draftsman thought it necessary to bring in the wor is 'in good faith and without notice,' but it makes a great deal of confusion, because in the Transfer of Property Act there can be no doubt that the words 'any transfered in good faith and for consideration' will be held to mean a transfered in good faith and without notice, but in the other Act you find the words ' and without notice ' added to the were's Therefore the words 'good taith' must be differently construed in the one Act and in the other. Then we come to the Negotiable Instruments Act. There you have that a payment in due course is a payment in good faith and without negligence. There good faith must mean one thing and negligence another. They are two separate things, and yet in the decisions on the Act of 1850, 'good taith' is treated as importing absence of negligence or the presence of due care and attention. Under these circumstances I think the Hon'ble Member will see that it is desirable that in future we should have a clear meaning for 'good faith,' and that it is desirable that it should be in harmony with our views of the 'cardinal virtues' and that it is desirable that it should be a clear and distinct definition, and that when we wish to add something to that detailition it should be done by additional words or by a special definition for a special Act. In our present Acts I am sorry to say there is a good deal of room for discussion as regards the meaning of the words. I have ventured to take up the time of the Council because the Hon'ble Member having gone into this matter, I thought that it was not only due to him to show that the matter had been fully considered, but that it was necessary that the Council also should be aware that we had not done this without full consideration."

The Hon'ble Str John Woodburn said:—" My hon'ble friend Mr. James introduced much liveliness into the debates on this Bill and has now dragged myself into the lists. He has called attention to a question of very great importance which deeply interests him. The question of the indebtedness of the agriculturists in India is a matter which has had the very earnest attention of Your Excellency and myself. It is not the fault of the Government of India

that this matter has not been brought forward more prominently in the course of the present Session. It was my particular hope that before this Session closed, I should be able to place before the Council some of the conclusions at which the Government of India had, in this matter arrived, but, as the Hon'ble Mr. James has himsef suggested, the enormous task of battling with plague and famine has completely engrossed the energies of the Local Governments, and it has been impossible to obtain from them in time for the purpose of the present Session their final conclusions on the great issues, which have been committed to their opinion."

The Hon'ble Mr. CHALMERS said:—"I am much obliged to my hon'ble thend Sir Griffith Evans for the interesting historical sketch he has given us of this term 'good faith,' and I can only say that I heartily agree with all that he has said. I was not aware myself of the history of the definition in the Indian Penal Code; but it seems to be this, that the Indian Courts have worked out by a series of decisions a somewhat artificial definition differing from the ordinary meaning of the term in the English language, and differing from the line of decision in the English Courts and that the catena of Indian decisions has been followed in the Indian Penal Code. I think most Hon'ble Members will agree with me that it is well to get away as far as we can from an artificial and unnatural definition of terms. We have to use sometimes terms relating to what the Hon'ble Mr. James calls 'the cardinal virtues.' In ordinary language we all understand what is meant by the term good faith. We mean to say that a man has acted honestly, and we mean to say that he has not acted dishonestly. The term is used in all kinds of acts and is continually cropping up. I think it is far better for the future that when we use that term its ordinary natural. English meaning should be restored to it. There are many cases where a man ought to be made liable for negligence, but when you are going to make a man so liable, I think you ought to say so in terms and not east on him the slur of bad faith necause he acted negligently. There are certain forms of conduct where it is wholly a question of inference whether a man acted in good faith or negligently. that is always a question of fact, but where a question of fact is to be determined. I think it would be a monstrous thing to brand him as having acted in bad faith because he has not come up to a high standard of diligence. Of course there are cases where a man properly is held liable for negligence, and in these cases for the future we shall express the law in these terms, namely, that a man is not protected unless he has acted in good faith and with due care and caution.

"My hon'ble friend Mr. James has travelled somewhat beyond the immediate scope of this Bill. He points out—and of course I agreed with him—that this is a measure which only deals with questions of form—it is a mere drafts—man's measure—and he calls our attention to what we cannot but all feel that we are now in times of great stress and danger. I do not think, however, that because we happen now to be in times of peril and danger and stress, that that is any reason for neglecting the ordinary work of the day. We must go on with our ordinary work, doing it as best we can. We shall not diminish the dangers which beset us by neglecting our ordinary daily tasks and sitting looking at others with open mouths and eyes. What can we do in the Legislative Council? I think we have done all we can. We have invested the Governments who have to carry out administrative measures with full powers and by legislation we can do nothing more. The stress of the work must fall upon the administrative officers

and no legislation can help them in that.

"As regards the other subject which, like King Charles' head cropped up in my friend's speech—the question of debtor and creditor—that is a subject which we have often considered long and anxiously. We may be able to do something: I do not know; I am not very sanguine myself. I have seen various experiments tried, and, sitting as a Judge at home, I have tried various plans, and I am sorry to say that the result of the various arbitrary measures which I have endeavoured to adopt to help debtors has simply been to encourage them to run more deeply into debt. I remember when first I sat as a County Court Judge, I was very much hortified to find that working men ordinarily borrowed money at a rate of interest of 250 per cent. That was the ordinary rate at which working men got small loans. Having the

matter in my own hands, and the case not being appealable, I thought that monstrous, and that I would not allow such interest, and I either stayed execution of the judgment, or I said I would only give judgment if the creditor would consent to a reduction to a fair amount of interest. What was the result? That as soon as this decision became known, there was a rush of men seeking to borrow at any price, and day after day in Court debtors used to come up cheerfully before me and say, 'You made such and such an order in the case of so and so, please make a similar order in my case.' I tried various other plans, and so have other Judges, and I think nearly all of us came to the conclusion that all we could do was to enforce the law; but it was no use trying to make a special law to protect the people against themselves. However, one is always willing to learn and if any feasible plan—any plan which will hold water—is brought forward, I for one will give it the most anxious and careful consideration."

The motion was put and agreed to.

The Hon'ble MR. CHALMERS moved that the Bill as amended be passed. The motion was put and agreed to.

#### LOCAL AUTHORITIES (EMERGENCY) LOANS BILL.

The Hon'ble SIR JAMES WESTLAND moved that the Bill to enable local authorities to borrow money for temporary emergencies be taken into consideration.

The motion was put and agreed to.

The Hon'ble IOY GOBIND LAW sail: -" I wish to say a few words in respect to the amendment of which I have given notice. So far as I have been able to learn this Bill had its origin in an application from the Karachi Municipality for a loan to be granted to them by the Government in order to meet the expenditure in connection with the plague 1 confess, my Lord, that sub-clause 1 of clause 2 came to me as somewhat of a surprise. Hon'ble Members are aware that after the famine in 1856, Lord Lawrence holdly declared that the Government of India is to be responsible for famine relief, and this authority ought to be held sacred. Since then, my Lord, that has been the settled policy of the Government of India, confirmed by the Secretary of State, and more than one Viceroy and more than one Secretary of State have carried that policy into practice. Therefore it appeared to me that the clause I have referred to seemed to me to be a new departure from the settled practice and settled policy in such cases. Is the Government of India going to share its grave responsibilities with municipalities and District Boards? I happen to have some knowledge of these municipalities and a few of the District Boards. I know, my Lord, that they are not able fully to carry out the purposes for which those bodies were brought into existence; that they had the greatest difficulty in making both ends meet: that they were not able to put their roads in proper repair, to make new roads when necessary, to provide tolerably good drinking water, to provide drainage and sanitary improvements in regard to which we know that the Government of India and the Secretary of State are taking every opportunity of pressing upon their attention. Such, my Lord, being the condition of these bodies, it appears to me to be utterly infructuous to attempt to throw such a heavy burden as the Bill contemplates upon them when, as we know, they are not able to perform the primary duties which local enactments have cast upon them. These are the reasons, my Lord, for my submitting this amendment to this Council. If the Hon'ble Sir James Westland would refer the matter to a Select Committee, I should be quite satisfied, but in the meantime I would move that sub clause I of clause 2 of this Bill be omitted and that the numbering of the following clauses be altered accordingly."

The Hon'ble PUNDIT BISHAMBAR NATH said:—"The omission of sub-clause r of section 2 from the Bill is, I submit, desirable, and it is not expedient, for the reasons given by the Hon'ble Member on my right (Hon'ble Joy Gobind Law).

that more elasticity should be given to the borrowing powers of public bodies, such as municipalities and District Boards. It is a pity, indeed, and it is deplorable that famine and pestilence are stalking in the land hand in hand; and I know that we must have the sinews of war at hand to cope with the enemy. Your Excellency's Government, I am aware, has left no stone unturned to meet the calamity. I know also that the emergency is a temporary one; and it is a consummation devoutly to be wished for, that the emergency were soon over. My Lord, I understand that the Famine Code already provides that whenever any such expenditure, such as we now have to meet, has to be incurred, that it is the duty of the Municipal bodies and the District Boards to provide for any extraordinary expenditure that might be entailed thereby, but I also understand that their liability to such expenditure is limited to their present and existing resources. It would not, therefore, be advisable to enable them by legislation to borrow money for the purposes of meeting the relief in the event of a dreadful famine. Their means for ordinary purposes are already hampered; and for these reasons, I submit, that the clause which has just been referred to be omitted from the Bill."

His Excellency THE PRESIDENT said:—"I did not wish to interrupt the Hon'ble Member while he was speaking, but the Rules of Business provide that, when an amendment is moved, the member in charge of the Bill is entitled to speak next after the mover of the amendment."

The Hon'ble Str JAMES WESTLAND said :- "I think that the motion which has been made to omit the first clause of section 2 is to a certain extent based upon a misunderstanding, and I have to acknowledge, therefore, the tone in which the mover of the amendment spoke, in saying that he was not particularly committed to the precise terms of his amendment, and would, under certain circumstances, not press it. I do not wish to enter with him into any discussion as to what local bodies may be expected to do or not to do within their ordinary municipal functions; but I am afraid that I am obliged to challenge altogether his views on the question as to whether the affording of famine relief comes within the purposes of municipal and local bodies. I quite admit that the law in India is not uniform on this subject, but I shall presently state what the various sections in the various laws on this matter prescribe, and I think if I can show that Municipal Boards and District Boards have authority to spend money or famine relief, there can be no harm in giving them power, if they find them balances are not sufficient to meet their objects, to go into the market or to borrow temporarily. I wish to draw special attention to the wording of the sub-section. I can quite understand the strong objection to a law prescribing that the local authority, as defined in the Act, must, under the directions of the Governor General in Council, borrow money on the security of its funds and apply it to any purpose. That is not the object of the present law. It is not to saddle Municipal or District Boards with any expenditure which they are not competent at present to incur. It is meant purely to apply to the cases in which they are competent to incur the expenditure, or in which they are under an obligation to incur the expenditure, and its object is merely to enable them to borrow money for carrying out purposes for which they may find their existing means are not altogether adequate. Now, on a question of principle, might I be permitted to refer for a moment to what has been laid down on this matter in the Famine Commission Report, The mover of the amendment referred to certain instructions and undertakings which had been given by the Government of India and the Secretary of State. He went back as far as 1866. What he said is perfectly true. The Government of India have undertaken a certain responsibility in respect of famine relief, and that responsibility, I am sure, the two Hon'ble Members who have just spoken will admit the Government are doing their best to meet. But the Government is entitled, and ought to be entitled, to call to its aid Municipal and District Boards, and, as a matter of fact, it does so. The section of the Famine Commission's Report, which refers to this matter, is this:-

"'It was observed by the Secretary of State, and we think with perfect justice, that however plain may be the primary obligation of the State to do all that is possible towards

preserving the lives of the people, it would be most unwise to overlook the great danger of tacitly accepting, if not the doctrine, at least the practice of making the general revenues bear the whole burden of meeting all local difficulties, or of relieving all local distress, and of supplying the needful funds by horrowing in a shape that establishes a permanent charge to: all future time. . . . The question which is thus raised of how to make to all resources and in meeting local wants is no doubt one of great difficulty and complexity especially in a country like India . . . The duty of the State does not extend further than to see that the needful means are supplied for giving effect to this principle and for distributing the local burdens arising from its practical application in the manner in which shall be most equitable and least onerous to those who have to bear them."

"So far this is a quotation from the Secretary of State. After this the Commission go on to say on their own part.— This sense of responsibility would, of course, be most effectually quickened by meeting famine expenditure out of the proceeds of local taxation, and by administering the relief through representative members of the tax-paying body, themselves responsible for providing all needful funds. There are, however, insurmountable difficulties in the way of any but a very partial development of such a system in India at the present time.

down and accepted by the Government of India. It is a principle laid down and accepted by the Government of India. It is a principle also which has been accepted by the Legislature both of the Government of India and by the local Legislatures. In all cases there are distinct directions to the local authorities. The directions are not altogeth runiform, but still I shall be able to show that in every province where there is famine at present there is a distinct direction that the local bodies must bear their share in meeting the expenditure that arises out of it. Bombay, for example, is the most hardly stricken province in India. The Bombay District Municipalities Act, VI of 1873, puts this principle in a much stronger form than any Manicipal Act in the rest of India. Section 24 says—'It shall be the duty of every municipality to make adequate provision, out of the municipal property and funds, for the following matters within the Municipal District under its authority.' Then follow a number of duties among which is 'the establishment and maintenance of relief and relief works in time of famine or scarcity.'

"In three other Provinces also which are at present severely stricken by famine—the Central Provinces, the Punjab and Burma—it is laid down in Act XVIII of 1889 for the Central Provinces, section 37, in Act XX of 1891 for the Punjab, section 72, and in Act XVIII of 1884 for Burma, section 61—that is, Lower Burma—that municipal funds are applicable to purposes of famine relief. Then we go on to the case of the District Boards. I find in the Bengal Act III of 1885, section 99, that, 'It shall be lawful for a District Board, subject to such limit of expenditure as may be prescribed by the Commissioner, to take such measures as it thinks fit for the rehet of the famine within its district and for that purpose to—................. open and maintain such rehet works as may be necessary'

"Then I take up the Act relating to District Boards in the Punjab (XX) of 1883) and I find (section 20) that the 'Local Government may direct that any of the following matters shall, subject to such exceptions and condition as it may make and impose, be under the control and administration of a District Board within the area subject to its authority.' Then follow certain matters among which are 'the construction, repair and maintenance of famine preventive works and the establishment and maintenance of such relief works, relief houses and other measures in time of famine or scarcity as may be entrusted to the charge of the Board by the Local Government.'

"I take up the Local Boards Act of the North-Western Provinces and Oudh (XIV of 1883) where (section 24) it is stated that 'every District Board shall, so far as the funds at its disposal will permit, but subject to such exceptions and conditions as the Local Government may, from time to time, make and impose, provide for the control and administration of the following matters within the area, subject to its authority' and among these matters are the 'the establishment and maintenance of such relief works in time of famine or scarcity as may be entrusted to the charge of the Board by the Local Government.'

"I need not quote the Famine Codes of the various Provinces, because all these Famine Codes are based on the law current in the several Provinces, and all lay down that for certain purposes the district officers are to call in the aid of Municipal and District Boards in the administration of their famine duties. I am glad also to be able to say that this obligation has been so far recognised that expenditure has been already incurred to no inconsiderable extent by the District Boards in various parts of India in meeting the existing famine. Now I do not wish to enter into any question as to how far Municipal and District Boards may be expected to undertake these duties. The principle upon which we go in that respect is that, although the first duty in time of scarcity falls upon those local Boards, still it is not intended that they should exhaust their means, and the Government at present undertakes the main duty of famine relief. The Municipal Committee or District Board aids in all these matters when it is within its legal power to do so, and may reasonably be expected to do so. I admit that in the case of municipalities in Bengal there is no such provision, but I say that provision exists even in Bengal in the case of the district authorities.

"I have shown, therefore, that the principle adopted by the law is that the local authorities have a responsibility in the matter of meeting famine relief. I admit that the ultimate responsibility rests with the Government, and that the Government having more ample funds at its disposal, having long been prepared for these calamities, may reasonably be expected to come forward and bear by far the larger burden of famine relief. But the District Boards do bear part of the charge, and where they do bear part of the charge and where the law imposes upon them an obligation to bear part of it, it is quite consistent with the existing law to provide that, if they desire to borrow money on the security of their funds for meeting their obligation, they should have legal power to do so, and that is all the present law which is now proposed to the Council proposes to do. It imposes upon them no obligation. It is not intended to give the Government the power of saying that they must run into debt in order to discharge their duties. Their duties are defined quite irrespective of this particular Act, but I think it is perfectly legitimate to say to local Boards and Municipalities that the mere fact of their having overspent their balances, or having found themselves as one or two municipalities at present do find themselves, devoid of the actual cash balances necessary to meet their obligations, they shall not for that reason be excused altogether from fulfilling them. I do not think that on the other side of India the Municipal Boards are unwilling to bear a share in the burden of famine relief; they are at the present moment doing so. But this Bill is not meant to confer upon them powers which they do not possess; nor to impose upon them any new expenditure which at present they may not be called upon to discharge."

The Hon'ble Mr. Sayani said:—"What I intended to say after my friend the Hon'ble Pundit Bishambar Nath had made his statement, is now explained by the Hon'ble the Financial Member. As I have understood the Bill from the first it was not brought forward before this Council for the purpose of deciding as to whether this expenditure is to be met from the general reverues of the country or from the moneys assigned to the Provincial Governments, or out of local funds, or to throw any burden on the Local Governments or on the municipalities, or on the District Boards, but that it was simply intended as a temporary measure to enable Local Governments, Municipalities and District Boards to tide over the difficulty for the present, because the Bill states 'that whereas it is expedient to enable local authorities to borrow money for temporary emergencies,' and it goes on to give a list of the temporary emergencies which are at present requiring additional funds,—the giving of relief and establishment and maintenance of relief works in time of famine or scarcity, being the first in such list; and what I understood from this was an intention to enable Local Governments at their discretion to do everything in their power to relieve the distress. For instance, they might advance moneys to certain classes of people in order to enable them to go to work, spin yarn, weave cloth and so on, so as not to allow them to fall into distress. The big question as to who is finally to bear the expenditure or the loss or both as the case may be, must yet be an open question, as, notwithstanding what the Hon'ble Financial Member has

said, I do not think the Government can have already decided it, because before Government decides that question, the representations of the Local Governments and the representations of the municipalities and District Boards through the Local Governments, will have to be very carefully considered, and then and then only a final decision come to, and that as this is only a temporary measure in order to enable the local authorities to tide over temporary difficulties which are very exceptional, it is desirable to give the power which is intended to be given by this Bill leaving the question of responsibility to be determined hereafter, when a full and proper consideration can be given to it."

The Hon'ble MR. PLAYFAIR said:—" My Lord, I think it is very probable that in establishing urban relief works, one difficulty will be to prevent calls being made upon the municipality by those inhabiting the agricultural area outside of its limits. Artisans or operatives following a special trade are, generally speaking, drawn from the country to the town. These do not as a rule sever their connection with their native villages and not unfrequently keep this up by leaving their families there to follow agricultural pursuits. If income failed them in the towns they would most probably return home to assist in doing what could be done in the preparation of land for future crops. On the other hand those who do not follow a special trade and are of the landless class will be obliged to accept such other employment in the town or elsewhere as may be obtainable, and in this way they will in all probability eke out a living. If not, they would have to seek charmable relief either from private individuals or from the State, but it does not seem clear why the owners of property in a municipal area, who in their own interests may in times of scarcity do much for the preservation of their tenants or operatives, should be called upon by special taxation to provide also for the other members of the urban community. This leads to the question, my Lord, whether municipalities have not fair grounds for a claim upon the Famine Insurance Fund on behalf of citizens as well as the District Magistrate who, as a matter of course, prefers a claim upon the Government on behalf of the rural population. The Famine Insurance Fund was started for the preservation of life against a tailure of crops, and direct calls are only made upon it under emergency.

"I would proceed a step further, my Lord, and ask whether communities suffering from or jeepardised by the outbreak of such a dangerous epidemic disease as the plague should not also be considered as worthy of relief under this Insurance Fund. It is very evident that municipalities and other corporations have not thought it necessary in the past to contemplate a heavy expenditure on account of the probable appearance of such a dangerous disease as the plague, just as they have not considered it necessary to lay up a reserve fund for the damage that may follow upon a cyclone, and it would appear that much may be said in favour of expenditure for the stamping out of plague being met by the Provincial it not by the Imperial revenues. Omitting reference to Calcutta, which has special powers under its Municipal Act, and looking to the financial position of the municipalities throughout Bengal, it is very evident that the assessment has reached what has been considered by the general public to be the limit of treation. So much is this the case that it is not apparent what security in the nature of increased taxation would be forthcoming for large borrowings.

"The present Bill will evidently not become applicable to these municipalities, for m addition to their baving reached the maximum of taxation, the Bengal Municipal Act does not seem to provide for any new form of taxation, although Acts of other provinces do allow for the levying of any other taxation with the sanction of Government. The position seems to be that the Bengal municipalities can only offer indifferent security for payment of interest demands and instalments of sinking funds on capital borrowed for the purposes of the Bill before the Council, and it is very certain that whatever risk the Government might take in giving loans to municipalities, the general public would not be very ready to provide capital without security. It seems to me therefore that the outlay contemplated by the Bill on the occurrence of famine and plague in the municipalities of Bengal at least will fall upon the shoulders of the Government, and to this I do not object."

The Hon'ble MR. CADELL said:—" My Lord, I did not intend to take up the time of the Council with respect to this Bill, but as so many Members have speken against the clause under discussion, I am auxious to state the conviction derived from considerable experience of local authorities in the North-Western Provinces, that there are many such local authorities which will not thank the hor'ble mover of the amendment for wishing to deprive them of the safe, and in my opinion, suitable discretion allowed to them by the Bill. Surely if there is any reality in self-government, these authorities should be permitted to decide for themselves whether they shall raise money for the help of their fellow-citizens in times of scarcity and famine. In some parts of the country there are old decayed towns the impoverished inhabitants of which are the first to feel the effect of high prices, and which may need relief long before relief works are undertaken by Government, and even where such relief works are never hkely to be undertaken, and in all cases it seems to me right and proper that local authorities (and here I am thinking chiefly of municipalities) should do what they can to alleviate distress in their neighbourhood. As to the practice hitherto, there can, I think, be no doubt; in times of scarcity, if a municipality has funds, it devotes them to works which are useful to the tewn and the construction of which will be helpful to its population. It would, I think, be very undesirable that, while one Board was doing its duty readily and effectively, having funds to do so, another Board having temporarily exhausted its funds, should sit idly by and do nothing for its distressed inhabitants.

"I am glad to notice that there is no suggestion that there is any danger that local authorities will be harshly treated by Government, and we may, I think, rest assured that, even if local authorities wished to ruin themselves, 'the previous sanction of the Governor General in Council' will not be given to loans which are likely to injure or permanently cramp the local authorities applying for such loans."

The Hon'ble SIR GRIFFITH EVANS said: - "As far as I have been able to tollow the Hon'l'e Sir James Westland, it appeared that the bodies which this Bill will affect are divisible into two classes—one a class who are at present empowered to spend money on the establishment of relief works, and the other a class who are not so empowered, and I understood him to say that the Bengal Municipalities are not empowered to do anything of the kind under the present state of the law."

SIR JAMES WESTLAND :- "I believe that is the case."

SIR GRIFFITH EVANS:—"If so, we see at once that the position of the Hon'ble Joy Gobind Law who has moved the amendment is a perfectly different one from the position of the Members who represent the North-Western Provinces. They might fairly say we hail an Act which enables us, in cases where it is hard to discharge obligations which we are ordinarily called upon to discharge, to borrow money for the purpose, but it is quite a different thing here in Bengal, and I gather in Madras, too, where this duty has never been placed upon the municipalities and is not east upon them now. The position of these municipalities is, I entirely agree with the Hon'ble Joy Gobind Law, in many respects rather deplorable. They are short of funds. They are constituted primarily to see to the roads, to the water-supply, and to the conservancy. their necessary duties. Those duties they find it difficult to discharge, and I am sorry to see there is a tendency to throw on them other duties that they can-

not perform.

"They have been charged to some extent with education. If they have not got money enough for roads, water and their conservancy, what is the use of talking about education? There is I believe a further proposal that they should pay for a Veterinary Department and for improving the breed of mules, horses and asses. Now on the top of all this they find that they are by a side wind apparently let in in many cases for loans for famine relief, although that is no part of their substantial Act. They are driven, as in some cases they complain, to undertake expenses with regard to education and with regard to other things which they have no sufficient funds for. How far those complaints are well founded or not is not for me to say, but it is probable that when the Bengal

Council comes to deal with the matter a good deal will be heard of these complaints, and now this Bill apparently gives the Bengal Municipalities the power of raising these loans; if they have no power to spend money on famine works, why give them the power to borrow money for this purpose? The Act, at any rate, should be restricted to those parts of India in which the municipalities are charged with these duties, and, if it is wise to allow them to mortgage, give them a discretionary power to raise loans for these purposes, but to give other municipalities power for purposes which are not within the Acts which constitute them at all is a strange kind of legislation."

The Hon'ble RAI BAHADUR P. ANANDA CHARLU said :- "This Act has been described as merely permissive and not one that throws any additional burden upon the municipalities and other bodies. I know that in terms it does not, but once an Act makes it the duty, that duty is easily forced upon them. We have, in our Presidency at least, a section of the Municipal Act which has received the historic name of the 'bludgeon section' by means of which where a municipality would not carry out any duties imposed upon them by the Act, by means of that section, the authority took it into its own hands to have it done by appointing an officer for the purpose of carrying that purpose out. Therefore, the permissiveness is only the first step towards making the ground prepared for the application of a stringent section, and I may also say that the duty of making a fund against famine is not cast upon, I think at present, the municipalities of Madras. All that has been said against the application of this Act to Bengal must be said with equal force, if not with greater force, in regard to the Madras Presidency. If anything, Bengal is much more rich than Madras, and if rich Bengal complains to have this task thrown upon it, I am sure the poor and benighted Madras ought to. My Lord, the various duties cast upon the municipalities have been referred to by the mover of this amendment. There are certain duties which on the face of them do not belong to a municipality, but have been cast upon it in Madras, and that is, perhaps, one of the grounds why further care ought to be taken that municipalties ought to be exempted from further obligations of this kind. For instance, the municipality in Madras has to contribute a pretty good sum towards the maintenance of the Police in the management of which they have not the slightest power. They have to give away a large sum of money towards hospitals—not hospitals that they maintain but towards medical education itself to the management of which they have no right whatsoever. They have also to give away large sums of money for purposes of education, in the management of which they have no hand. It is well known that the water system in Madras, though good I think to-day, requires a good deal to be modified, and the drainage is one the very thought of which makes people frightened as to the amount it would cost. Under these circumstances it seems to me that, although the Act as it at present exists does not lay this duty upon the municipalities of Madras and such municipalities, it strikes me that the passing of this Act would cast upon them, if not the duty of spending its current income for the purposes of famine, but possibly the duty of borrowing money for the purpose of helping in the alleviation of famine. The Famine Commission Report has been referred to, but the Famine Commission Report is not law, and when I read the Bengal Municipal Act and the Bengal Famine Code sometime back I was not a little surprised that the Famine Code throws the duty of relieving people in the earlier stages of distress upon the municipalities and the District Boards, though there was no foundation in law for that duty to be cast upon them. But, my Lord, I go further and say that not only is the law objectionable in so far as where those municipalities are concerned upon whom the duty is not laid at present, but I go further and say it is a law which ought not to be passed even in regard to bodies upon which at present the duty lies. The duty that lies under the Act is the duty of employing the current income of The duty that lies under the Act is the duty of employing the current income of the municipality for the purpose of relieving distress, but the power that this will give is to convert that duty, not only to a duty of supplying the current income, but also to pleage the future income for the purposes of the present generation. In that view I think that even in regard to those municipalities upon which the duty is cast at present to render relief it is a duty which is limited to the current income and not to pledge future income by borrowing loans for the purpose."

The Hon'ble MR. CHALMERS said :—"I merely wished to point out that Hon'ble Members seem to labour under some misapprehension as to this This is not a Bill for compelling municipalities or local authorities to run into debt, but to enable them in certain cases, where they desire it, to obtain money on the security of their rates which they could not otherwise obtain. Of course, a Municipality or Local Board by the terms of the Local Loans Act is prevented from borrowing money except for certain definite purposes, and all that this clause does is to give an optional power to local authorities to borrow money in certain cases outside the general purposes for which they are empowered to borrow. Perhaps it is an administrative question, but there are surely many cases in which a local authority might properly wish to borrow money for the purposes mentioned here. Some of the authorities, as Sir Griffith Evans has pointed out, are under the duty of providing for their inhabitants in times of scarcity. It is clearly advisable that they should have power, if necessary, to borrow money to carry out that duty Other municipalities are under no such duty at all. That being so, I do not suppose they would borrow the money, but it is very easy to imagine cases where a municipality, which is under no direct duty, might nevertheless wish, for the sake of preserving a particular trade, to incur expenditure which might not be authorised by its ordinary borrowing powers. One instance occurs to me. Take the case of the lace-workers of Delhi. I believe at present there is great distress among them. It is an important trade to the city of Delhi. It is important that the trade should not be allowed to die out. It is quite possible that Delhi might wish to borrow money to help the lace-workers who are now in great distress, and it is quite clear that the ordinary famine rules could not be applied to trade of that kind. Where you have skilled workers whose work depends upon the delicacy of touch of their fingers, you could not apply the ordinary famine relief tests to them. You have to make special provision for cases of that kind. It might very well be that ordinary famine funds would not be available under the famine rules requiring test works in a case like the Delhi lace-workers, but yet the city wishing to help these people might desire to borrow money to help them through this period of scarcity. As regards epidemic diseases I do not understand that any question has been raised. Of course, similar considerations apply there."

The Hon'ble SIR JOHN WOODBURN said :- It might, perhaps, reassure the Hon'ble Mr. Joy Gobind Law if I interpose with a single word of explanation. As Sir James Westland and the Hon'ble Mr. Chalmers have pointed out, the Bill is a purely permissive Bill, and applies entirely to voluntary applications for loans from municipalities or other local authorities, and the case originated out of two voluntary applications which were actual, made. One was made by the Kurrachee Municipality for a loan from Government of 13 lakks of rupees to assist them in the extirpation of plague from among its community. The other application—I have not the papers to refer to at this moment, and I am not absolutely clear about the facts—was from the Bombay Government on behalf of the Sholapur Municipality. In that Municipality there is a large body of weavers whose occupation has come to a standstill for the time being. In addition to the difficulties of the time, and the hardships from high prices, the Pundits of that region have declared that this is an unlucky year for marrages, and there is, therefore an exceptionally small demand for their commodities, but the relief which the Government was prepared to give these we ivers was a relief upon relief works upon which they must toil with their hands and in a manner to which they were not accustomed. The Sholapur Municipality, if it could get money from Government, would willingly employ these weavers themselves, take their goods when they are woven and sell them at a more convenient seas in and pay the weavers in the meantime the prices of their products. On both these occasions we were advised that the municipalities under the present Act had no valid powers of raising loans from Government but these were two genuine cases in which municipalities of then own accord had asked for money to expend in a mani er which they thought proper and convenient, and it was to enable such applications where they were voluntarily made that this proposal has been brought before the Council.' VIE

The Hon'ble SIR GRIFFITH EVANS said:—"Might Lask Your Excellency's permission to make a remark. My objection does not seem to have been quite understood. As I understand these Bengal Municipalities have no power to spend money for famine relief works and therefore to spend the money they are erabled to borrow would be ultra vires except so far as they get implied power under this Act. This is an Act which has the effect incidentally of giving them permissive power in borrowing for purposes beyond the scope of the Act by which they are constituted and that is a fatal objection to the measure as it stands. As regards what the Hon'ble Sir John Woodburn has just said, no doubt the Sholapur case is one in point, but it could be dealt with by a special Act, but it is no excuse for giving Bengal Municipalities permissive power to torrow money to do acts uttra vires of the Act under which they are constituted,"

SIR JOHN WOODBURN:—"I think it was explained by the Hon'ble Sir James Westland that this Act imposes upon no local authorities any new duty."

SIR GRIFFITH EVANS:—"It gives them the right to borrow in order to do something which they have no power to do and that is I think very curious legislation—the more so as the framers of the Bill seem to disclaim all intention of producing this result."

His Honour THE LIEUTENANT-GOVERNOR said :- "The Hon'ble Sir Griffith Evans has anticipated to a great extent the remarks I was about to make with reference to this Bill. When it was first brought in, I ventured to suggest to the Honble Mover that it should be published in the local Gazettes in the local languages, in order that it might be carefully considered. I have been away on tour myself, and it has not come before me officially. All the consideration. I have been able to give to it has been in the course of this debate. So far as the Bill empowers local authorities who are under their existing. Acts able to spend money upon these objects, it appears superfluous. As the Statement of Objects and Reasons explains, the Local Authortties Loans Act enables a local authority to raise a loan for the carrying our of any works which it is legally authorised to carry out; and it is only where a doubt arises as to whether a particular work falls' within the legal powers of this local authority that any question of the necessity for this Act can arise. In the case of the Bengal Municipalities it has already been stated that they They do, as a have no power at present to spend money upon famine relief. matter of fact, spend certain sums upon that object, because it is possible under the executive orders of Government to direct ordinary municipal operations in such a way as to practically afford relief for famine. Strictly speaking, they have no power to spend their funds on relief works, and the logical form of the section would be to insert in section 2 after the words 'borrow money on the So unity of its funds, the words—and may, with the previous sanction of the Governor General in Council and with the approval of the Local Governments, expend its funds for any of the following purposes.' I should have been glad it we had more time—I see it is proposed to pass the Act to-day—to consider whether we should not make some proposal of that kind and take power to expand our general Municipal Law in Bengal on those lines. I do not myself hold that famine relief is an object on which a municipality should not be enabled to spend funds, and as I say indirectly in Bengal we do spend funds in that way. The municipalities have not, however, at present much surplus income. As regards District Boards in Bengal, there is no doubt whatever that they have full power to spend money upon famine relief. Necessarily so, because we make over to them the road cess, and it is a perfectly legitimate and proper thing to spend that money on works for the relief of distress. It is true that the Act is a permissive Act, but as it stands will be perfectly infructious in Bengal. If the necessities of other parts of India require it, I shall throw no obstacle in the way, but it must be clearly recognised that with regard to Bengal municipalities it does not meet their case."

The Hon'ble BABU JOY GOBIND LAW said: -"I desire to make a remark with reference to what was said as regards this being an enabling Act. We

know what an enabling Act is. As soon as local authorities get powers to raise a ans, I am quite sure pressure will be brought upon them to exercise that power. They will have no option in the matter. How can they be opposed to authorities to whom they owe their very existence. So far as regards that clause which I do not think of much importance. But questions have cropped up in the course of this discussion to which it is necessary that more attention and consideration should be given than can be given at the present moment. I would, therefore, take this opportunity of suggesting to the Hon'ble Member in charge of the Bill whether it would not be the best thing under all the circumstances to refer the Bill to a Select Committee before it is finally passed. If the Hon'ble Member in charge of the Bill is willing so to refer it, I shall withdraw the amendment that I made, but if he is not willing, of course the amendment must stand.

The Hon'ble Sir James Westland said:—"I understand that the objections which have been taken to the Bill are that the Bill enables the Government to do certain things which, as I have explained, it has no intention of doing, and to exercise certain powers over Municipal and Local Boards which it is expressly declared it has no intention of exercising. The Bill is intended purely to enable local bodies to borrow funds for the purpose for which they already have legal power to apply their funds, and to fulfil obligations which for want of actual cash balances they are unable to fulfil. If there is any doubt as to the meaning of the words of the Bill, it will be better that the Bill be referred to a Select Committee in order that its language may be made perfectly clear. I would, therefore, propose, if the Hon'ble Mover of this amendment will accept of my motion, that the Bill be referred to a Select Committee composed of the Hon'ble Sir John Woodburn, the Hon'ble Mr. Chalmers, the Hon'ble Rai Bahadur Anan la Charlu, the Hon'ble Mr. Playfair, the Hon'ble Babu Joy Cobind Law and myself, with instructions to report at the next meeting of the Council."

The Howble Babit Joy Gobind Law wishdrew his amendment.

The motion was put and agreed to.

#### INDIAN STAMP ACT, 1879, AMENDMENT BILL.

The Hon'ble SIR JAMES WESTLAND moved that the Bill to amend the Indian Stamp Act, 1879, be referred to a Select Committee consisting of the Hon'ble Mr Chalmers, the Hon'ble Rai Bahadur Ananda Charlu, the Hon'ble Mr. Sayam, the Hon'ble Mr. James and the mover, with instructions to report at the next meeting of the Coun il. He said:—"It is 'siralle if the Select Committee approve of the Bill that it should be passed this Session. I may mention what I did not mention when asking for leave to perioduce the Bill that the quiscions involved in this Bill have been under discussion with Local Governments for a long time. They have been approved of by the Local Governments, and there is, therefore, no necessity to refer the Bill separately to the Local Governments and to get their opinion on it as it stands, because I shall be able to lay before the Select Committee sufficient evidence of the opinions of Local Governments on the matter generally."

The Hon'ble BABU JOV GOBIND, LAW said;—"It strikes me that there will be some mjustice done by this Bill. It is in regard to the transfer of a lease. Why should the transfer of a lease cost more money in stamps than a lease land? That is the objection which occurs to me. Why should it be charged with a conveyance stamp? There are some leases which are charged as conveyances, but there are others which are charged with a five-rupee stamp. That is the only objection I have to make."

The Hon'ble SIR GRIFFITH EVANS said:—"As a matter of fact, in this country a lease does not always bear the same meaning in India as it does in England. In the Transfer of Property Act a perpetual lease, as they call it, that is a right to hold land for ever subject to an invariable rent, such as putnee, is

called a lease. In England that would be called a conveyance of real property. It would not be considered a lease at all, and it would be charged with a duty on the perpetual rent. These things are now dealt with as leases because they are called leases in this country, and it is, therefore, necessary to take some steps for the protection of the revenue in regard to this class of property. I understand the matter is going into Select Committee and will be considered there."

The Hon'ble SIR JAMES WESTLAND said:—"The Hon'ble Sir Griffith Evans has correctly expressed the intention of the law which we propose. It is really to make what in any other country is called a conveyance of real property subject to the duty with which a conveyance is properly chargeable. In this country leases have a different meaning to what they have in other countries. A large quantity of property is held under leases given by Government and there are other leasehold properties such as putness and the like in Bengal. These properties are very valuable. The value is not in any way represented by the annual payment made, and the transt r of these properties, when made, is often made for a very valuable consideration. The point which has been brought before the Council by the Hon'ble Joy Gobina Law will, no doubt, be considered by the Select Committee."

The motion was put and agreed to

The Council adjourned to Friday the 19th March, 18:7.

J. M. MACPHERSON,

CALCUTIA;
The 12th March, 1897.

Secretary to the Government of India,

Legislative Department.

## Summary of Financial Statement, 1897-98.

The accounts of 1895-96 closed with a surplus of Rx. 1,534,000, being Rx. 583,000 better than estimated last year. Of this improvement, Rx. 163,000

is in Railway Revenue and Rx. 213,000 in Army Expenditure.

The main feature of the Revised Estimate for 1896-97 is the loss of Revenue and the Expenditure due to famine. Expenditure on Famine Relief is estimated at Rx. 1,891,000, in addition to Rx. 75,000 provided in Budget on account of Bundelkhand famine in the earlier part of the year. Loss of Revenue is estimated as follows: Land Revenue, Rx. 2,304,000; Salt, Rx. 262,000; Other Principal Heads, Rx. 374,000; Railway Net Earnings, Rx. 1,234,000; total, Rx. 4,264,000. Army Expenditure is increased, Rx. 196,000, by high prices due to scarcity. There is gain in Irrigation of Rx. 270,000. Total of figures directly attributable to famine and scarcity, Rx 6,081,000, of which Rx. 574,000 is charged on Provincial Balances and Rx. 5,507,000 falls on Imperial Account. The Revised Estimate accordingly closes with deficit Rx. 1,987,000, being Rx. 2,450,000 worse than Budget, being the Rx. 5.507,000 just mentioned and Rx. 419,000 loss on Opium account less Rx. 1,329,000 improvement on Exchange due to better rates, Rx. 474,000 Protective Railways transferred to Capital Account, Rx. 608,000 Savings on Army Estimates (excluding the Rx. 196,000 excess expenditure already mentioned), and Rx. 1.065,000 improvements under other numerous heads.

The exchange realised during the year has been 14'46d, against 13'75d. taken in last year's Estimates and in framing the Budget Estimates of 1897-98 the same rate of 14.46d, has been taken without alteration.

The Budget Estimates, 1897-98, work out to a deficit of Rx. 2,464,000. Compared with Budget, 1896-97, Exchange is better by Rx. 1,360,000; Land Revenue worse, Rx. 447,000, and Railway Earnings worse, Rx. 917,000,- both due to Famine; Opium worse, Rx. 1,139,000, owing to low prices; Army Expenditure in India less by Rs. 511,000, as last year included a special mobilisation expenditure.

The Famine Rehef Expenditure provided for in Budget is Rx. 3,641,000. Total Famine Relief Expenditure, both years, Rx. 5,607,000, but much depends on future prospects as to weather and crops. This is independent of about Rx. 800,000 advances to rvets.

The Statement announces continuation of programme of Railway Expenditure in accordance with policy explained last March. Rx. 8,758,000 have been spent in 1896-97, and Rx. 10,130,000 will be spent in 1897-98, besides Rx. 2,470,000 and Rx. 3,284,000 spent by Branch Line and other Companies not under direct guarantee.

This necessitates Government loans of four crores in India and three-anda-half millions sterling in England, besides one million sterling Temporary Debt. The Secretary of State's drawings on India will amount to £13,000,000.

The Statement contains a full review of Provincial Finance and of the new quinquennial Settlements with Local Governments. In conclusion, it refers to the cost of famine being so much greater than the declared deficits, and bases upon this the hope that when famine and plague have passed away financial progress will be resumed.

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# The Gazette of Andia.

#### PUBLISHED BY AUTHORITY.

No. 12.}

CALCUTTA, SATURDAY, MARCH 20, 1897.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

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PART II.—Notifications by High Court, Comptroller General, Administrator General, Paper Currency Department, Presidency Pay Master, Money Order Department, Mint Master, Secrete: , and Treasurer, Bank of Bengal, Superintendent of Government Printing, and other Government Officers; Postal, Telegraph, and Commissariat Notices.

PART III.—Advertisements and Notices by private individuals and Corporations.

PART IV.—Acts of the Governor General's Council assented to by the Governor General:—

An Act to facilitate the introduction as legal tender in Bhopal of current silver coin of the Government of India.

PART V.—Bills introduced in the Council of the Governor General of India for making Laws and Regulations,

Reports of Select Committees presented to the Council and Bills published under Rule 22:—

Report of the Select Committee on the Bill to amend the Indian Stamp Act, 1879 with Bill as amended

Report of the Select Committee on the Bill to enable Local authorities to borrow money for temporary emergencies, with Bill as amended.

PART VI.—Abstract of the Proceedings of the Council of the Governor General of India assembled for the purpose of making Laws and Regulations on the 19th March, 1897:—

Question and Answer.
Financial Statement for 1897-98.
Local Authorities (Emergency) Loans Bill.
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Indian Stamp Act, 1879, Amendment Bill.

SUPPLEMENT No. 12.

#### PART I.

Government of India Notifications, Appointments, Promotions, etc.

#### MILITARY SECRETARY'S OFFICE.

#### NOTIFICATION.

Calcutta, the 18th March, 1897.

No. IIII5 M.—His Excellency the Viceroy and Governor-General will leave Calcutta for Simla on Saturday, the 27th March 1897, at 5-33 P.M. (Calcutta time). His Excellency's departure from Calcutta will be private.

His Excellency will visit en route Bankipore, Lucknow and Umballa and will march by the Old Road from Kalka and arrive at Simla on Tuesday, the 6th April 1897, at about 2 P.M. His Excellency's visit to the places named will be private, and His Excellency's arrival at Simla will also be private.

All covers intended to reach His Excellency the Viceroy and Governor-General and party during His Excellency's journey should be addressed "Governor-General's Camp," without the addition of any Post town.

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The party accompanying His Excellency on tour is as follows:-

- 1. Her Excellency the Countess of Elgin.
- 2. Lady Elizabeth Bruce.
- 3. H. Babington Smith, Esq., Private Secretary to the Viceroy.
- 4. Surgeon-Colonel B. Franklin, C.I.E., Surgeon to the Viceroy.
- 5. Captain R. E. Grimston, Aide-de-Camp to the Viceroy—As far as Umballa.
- 6. Captain S. H. Pollen, Aide-de-Camp to the Viceroy.

All communications connected with business of a mere routine nature should be sent, as usual, to the Head Quarters of the several Departments.

By Command,
A. DURAND, Colonel,
Military Secretary to the Viceroy.

#### HOME DEPARTMENT.

#### NOTIFICATIONS.

#### ESTABLISHMENTS.

Calcuttu, the 19th March, 1897.

No. 270.—The services of Mr. W. S. Meyer, of the Indian Civil Service, Madras Establishment, are placed temporarily at the disposal of the Finance and Commerce Department.

#### MEDICAL.

The 17th March, 1897.

No. 196.—The services of Surgeon-Lieutenant C. Thomson, M.B., C.M., I.M.S. (Bengal), are placed temporarily at the disposal of the Government of the North-Western Provinces and Oudh, with effect from the date on which he was relieved of his special famine duties at Saugor.

#### SANITARY.

#### The 19th March, 1897.

No. IOII.—It is notified for general information that, in exercise of the power conferred by section 1, Act I of 1870, and with the previous sanction of the Governor General in Council, the Government of Madras have, by notification dated the 2nd March, 1897, extended the rules for quarantine against plague published in the Government of India Gazette of the 27th February, 1897 (Home Department Notification No. 703, dated the 23rd February, 1897, Part I, p. 142), to all ports of the Madras Presidency as regards vessels arriving from Goa and from all ports in Sind and in the Bombay Presidency.

No. 1020.—The following documents regarding quarantine and trade restrictions imposed in foreign countries in consequence of the existence of bubonic plague in India are published for general information:—

Extract from the "Journal Officiel" of the 28th January, 1897.

Le Président de la République Française,

Sur le rapport des Ministres de l'Intérieur et des Finances,

Vu la Loi du 3 Mars, 1822;

Vu le Décret du 4 Janvier, 1896, portant Règlement de Police Sanitaire Maritime, Décrète:

Article 1er. A partir de la promulgation du présent Décret, aucune marchandise provenant directement ou indirectement de Bombay, de Kuratchi, ou de toute autre localité où l'existence de la peste aura été constatée, ne pourra pénétrer en France ou en Algérie que par un des ports suivants: Marseille, Pauillac, Saint-Nazaire, le Havre, Dunkerque, et Alger.

- Art. 2. Tout colis contenant des linges de corps ayant servi ou n'ayant pas servi, des hardes ou vêtements ayant servi ou n'ayant pas servi, objets de literie ayant servi ou n'ayant pas servi, des tapis vieux, ou neuls ou toute marchandise consistant en drilles, chiffons, cuirs verts, peaux fraîches, débris frais d'animaux, onglons, sabots, ayant quitté après le 5 Février un des ports de l'Océan Indien autre que ceux reconnus contaminés de peste, depuis Mascate, y compris les ports du Golfe Persique, jusqu'au Cap Comorin, sera accompagné d'un certificat d'origine visé par un Agent Consulaire Français.
- Art. 3. Les infractions aux dispositions qui précèdent seront punies des peines prévues par la Loi du 3 Mars, 1822.
- Art. 4. Le présent Décret sera publié et affiché ainsi que la Loi du 3 Mars, 1822, dans tous les ports de France.
- Art. 5. Le Ministre de l'Intérieur et le Ministre des Finances sont chargés, chacun en ce qui le concerne, de l'exécution du présent Décret, qui sera inséré au "Bulletin des Lois" et publié au "Journal Officiel."

Fait à Paris, le 27 Janvier, 1897.

(Signé) FÉLIX FAURE.

Par le Président de la République :

Le Ministre de l'Intérieur,

(Signé) Louis Barthou.

Le Ministre des Finances,

(Signé) GEORGES COCHERY.

Regulations issued by the Sanitary, Maritime, and Quarantine Board at Cairo.

Sitting of the 3rd February, 1897.

Le Conseil a décidé:

- 1° D'interdire, jusqu'à nouvel ordre, l'importation, en Egypte, des marchandises et objets susceptibles embarqués sur les navires ayant touché un port où existe la peste (voir instannexée).
- 2º De supprimer, jusqu'a nouvel ordre, la visite médicale, pendant la nuit, de tous les navires ayant touché un port infecté de peste.
- 3° Le Conseil a, en outre, décidé que les médecins sanitaires, à l'arrivée à Suez des navires ayant touché un port où existe la peste, devront non seulement examiner les papiers de bord, mais demander aussi aux capitaines de déclarer, sous serment, s'ils ont engagé en Egypte, à leur voyage d'aller, des chauffeurs, des gens de service ou autres personnes. Dans le cas affirmatif, ils constateront leur présence à bord.

L'engagement des chausteurs indigènes étant contracté aux bureaux des Ports et Phares à Port-Said, il été arrêté avec le directeur local de ce service que toutes les sois que des chausteurs seront pris à bord d'un navire, avis officiel en sera donné à l'office quarantenaire par une note donnant le nom des chausteurs ainsi que le nom et la destination du navire à bord duquel ils auront été engagés.

Ces renseignements seront communiqués à l'office quarantenaire de Suez pour lui faciliter ses recherches à ce sujet, lors de l'arraisonnement des navires à leur retour à Suez.

Ces chaulteurs, gens de service, etc., seront débarqués aux Sources de Moïse, comme les passagers à destination d'Egypte, pour y être soumis aux mesures réglémentaires, à moins que les capitaines ne déclarent vouloir les amener jusqu'en Europe. Dans ce cas, ils seront surveillés par les gardes sanitaires sur le parcours du Canal et à l'ort-Said.

Liste des marchandises et objets susceptibles approuvée par le Conseil dans sa séance du 3 Février 1897.

Drilles, chiffons, tapis, broderies, linges de corps, hardes, vêtements portés et objets de literie ayant servi (non transportés comme bagages), cuirs verts, peaux fraiches, débris trais d'animaux, y compris le crin et la laine brute, onglons, sabots, sacs, plantes vertes, tubercules, racines, fruits frais et séchés.

#### Sitting of the 4th February, 1897.

Le Conseil a décidé,

1° Que les navires transitant le Canal en quarantaine ne peuvent pas embarquer du charbon à Port-Saïd pendant la nuit.

Cette operation devra être faite de jour et avec les précautions sanitaires voulues.

2° Que le transit du Canal doit être réglé, pour tous les navires en quarantaine indistinctement, de façon à ce que ces navires n'arrivent à Port-Saïd pendant le jour.

#### Extract from the "Journal Officiel" of the 10th February, 1897.

Le Président de la République Française,

Sur le rapport des Ministres de l'Intérieur et des Finances,

Vu la Loi du 3 Mars, 1822; Vu le Décret du 19 Janvier, 1897, portant interdiction d'importation ou de transit en France et en Algérie d'objets ou marchandises en provenance des ports Indiens contaminés de peste;

Vu l'Article 1er du Décret du 27 Janvier, 1897, limitant le nombre des ports ouverts aux

provenances des pays contaminés de peste;

Vu la délibération du Comité de Direction des Services de l'Hygiène, en date du 6 Février, 1897,

Décrète :

Art. 1er. Des dispositions du Décret du 19 Janvier susvisé sont étendues dans les ports de la Méditerranée à toutes les marchandises provenant directement ou indirectement de Bombay, de Kuratchi et des autres ports contaminés de peste.

Dans les ports de l'Océan et de la Manche, les marchandises non prohibées par le Décret

susvisé ne seront admises qu'après désinfection.

Art. 2. Les passagers provenant de ports reconnus contaminés de peste ne pourront entrer

en France que par les ports de l'auillac, Saint-Nazaire, le Havre, et Dunkerque.

Ils ne seront admis à débarquer qu'apres qu'ils auront subi une observation fixée à huit jours pour Pauillac et Saint-Nazaire, à quatre jour pour le Havre et Dunkerque, et que leurs bagages auront été désinfectés.

Art. 3. Est rapporté l'Article 1er du Décret du 27 Janvier, 1897.

Art. 4. Le Ministre de l'Intérieur et le Ministre des Finances sont chargés, chacun en ce qui le concerne, de l'exécution du présent Décret, qui sera publié au "Journal Officiel," et inséré au "Bulletin des Lois."

(Signé) FÉLIX FAURE.

Fait à Paris, le 9 Février, 1897. Par le Président de la République : Le Ministre de l'Intérieur,

(Signé) Louis BARTHOU. Le Ministre des Finances,

(Signé) GEORGES COCHERY.

Circular letter from the Sanitary Office, Bughdad, to Her Majesty's Consul General at Baghdad, No. 14, dated the 11th February, 1897.

Monsieur Le Consul,

Par décision du Conseil du santé, la quarantaine de dix jours imposée aux provenances des Indes est portée a quinze jours. La mesure prohibitive édictée contre les navires qui auraient présentées des cas de peste, ou suspects de cette maladie a bord pendant la traversée est maintenue, cependant dans le cas ou la peste venait à se manifester soit parmi les passagers soit parmi l'équipage, aprés l'arryée du navire au lazaret de Bassorah, navires et passagers sornt soumis a une quarantaine de dix jours a partit du dernier cas constaté, avec désinfection trés rigoureuse des hardes, effets et bagages des passagers et de l'équipage. Le navire sera désinfecté et l'eau potable renouveltée. Les eaux des cales seront vidées apres avoir été prealablement désinfectées, toutsois les navires de cette catégorie auront le faculté de retourner en contumace avec les passagers qu'ils y auraient a amener dans leur pays d'origine. La même quarantaine et les mêmes mesures de rigueur seront également appliqueés aux navires provenant des ports du littoral du Bélouchistan jusqu'a la frontière de la perse. La mesure de prohibition portée contre les visiteurs chiîtes et les cadavres provenant des Indes est maintenue, et elle est en outre étendue aux provenances du littoral du Bélouchistan. L'entrée des cadavres en turquie est également prohibitée de tout le littoral Persan, du Golte persique ainsi que de toute la frontière l'ersan du terre allant de l'Emboushure du Shat-el Arab jusqu'à Béyazid inclusivement.

> Le Gérant de l'Inspecteur Sanitaire, (Signé) DR CHARLES ADLER.

Telegra m, dated 12th March 1897.

From-The Secretary of State, London. To-The Viceroy, Calcutta.

Prohibition to import from Indian ports postal packets, patterns, hides, wool, als and their products, rags, old clothes, etc. Antwerp. My telegram of 19th\* bristles, animals and their products, rags, old clothes, etc. February last. Prohibition to import vegetable and animal textile products unless packed bales compressed bound hoops. Arsenicated hides admitted. All goods admissible must be disinfected at Doel.

Published under Home Department Notification No. 758, dated the 23rd February 1897.

#### Telegram, dated 12th March 1897.

From - The Resident at Bushire.

To-The Secretary to the Government of India, Foreign Department.

Following telegram received from Teheran:—Begins. The Persepolis has received orders to compell all sailing vessels from India proceeding to nearest quarantine station to undergo quarantine. Small sailing boats proceeding from one Persian port to another pass freely. Ends.

#### Telegram, dated 16th March 1897.

From-The Secretary of State for India.

To-The Viceroy of India.

Russia. Quarantine stations established—Theodosia, Kertch, Baku, Astrakhan. Quarantine Agencies—Odessa, Sebastopol, Novorassisk Batoum, Poti. Stations of medical observation other ports. Rules of 1894, Chinese plague, applied to Black Sea ports and Sea of Azof. All vessels coming from infected ports repair to quarantine station ten days and cannot land passengers.

#### Telegram, dated 18th March 1897.

From-Secretary of State, London.

To-The Viceroy, Calcutta.

Marseilles. Arsenicated and dry-salted hides from India admitted.

#### JUDICIAL.

#### The 16th March, 1897.

No. 267.—The services of Lieutenant T. L. Ormiston are placed at the disposal of the Chief commissioner of Burma for employment as Officiating Cantonment Magistrate at Mandalay,

No. 271.—Under the provisions of section 138 of the Negotiable Instruments Act, XXVI of 1881, as amended by Act II of 1885, the Governor General in Council is pleased to discharge from office the following Notary Public, whose appointment for the Brindaban Municipality was announced in Home Department Notification No. 646, dated the 12th May, 1882:—

Munshi Abdul Subhan.

#### The 19th March, 1897.

No. 277.—Major E. M. Nedham, Indian Staff Corps, Cantonment Magistrate, Kamptee, is granted leave on medical certificate for six months, under Article 340 (a) of the Civil Service Regulations.

No. 28x.—In exercise of the power conferred by section 138 of the Negotiable Instruments Act, XXVI of 1881, as amended by Act II of 1885, the Governor General in Council is pleased to direct that, in place of the second class Magistrate at Karachi appointed to be a Notary Public under Notification of this Department, No. 598, dated the 24th March, 1888, the person for the time being holding the office of Mukhtyarkar at Karachi shall be a Notary Public and shall exercise his functions as such within the district of Karachi.

#### ECCLESIASTICAL.

#### The 17th March, 1897.

No. 99.—The Reverend J. G S. Syme, a Chaplain on probation, is appointed to be a Junior Chaplain on the Bengal (Lahore) Ecclesiastical Establishment, with effect from the 25th January, 1897.

J. P. HEWETT,

Secretary to the Government of India.

#### DEPARTMENT OF REVENUE AND AGRICULTURE.

#### NOTIFICATIONS.

#### EMIGRATION.

#### Calcutta, the 16th March, 1897.

No. 348—7-9.—The following draft of certain additions which it is proposed to make to the Rules under the Indian Emigration Act (XXI of 1883) is published, as required by section 81 of the said Act, for the information of persons likely to be affected thereby, and notice is hereby given that the draft will be taken into consideration by the Governor General in Council on or after the 17th April 1807.

2. Any objection or suggestion which may be received from any person with respect to the draft before that date will be considered by the Governor General in Council.

#### Draft of proposed additions.

- (1) In the test prescribed for lime-inice in Rule 178A, Chapter V. Section III (added to the original rules by Notification No. 170, dated 1st February 1896), for the words in the Note—
  - "A darkening indicates lead or copper,"

the following shall be substituted, namely: -

"A darkening which disappears again almost immediately is due to iron, but a persistent darkening indicates the presence of teal or copper."

To paragraph 2 of the said Note the following shall be added, namely:-

"As a confirmatory test the following process may be used :--

<sup>6</sup> Evaporate some of the juice to dryness and ignite; then dissolve the remaining ash in Nitric Acid and divide the solution into two portions. To one of these add a little Iodide of Potassium solution; a yellow precipit ite indicates lead. To the other portion add Ferrocyanide of Potassium, a chocolate precipitate indicates copper, and a white precipitate lead."

#### GENERAL.

#### The 20th March, 1897.

No. 755.—The Governor General in Council is unwilling to allow Sir Edward Buck, lately Secretary to the Government of India in the Department of Revenue and Agriculture, to leave this country without a public expression of the high estimation in which his services to the State are held by Government.

When, in accordance with the recommendations of the Famine Commission, the Department of Revenue and Agriculture was reconstituted in 1881, Sir Edward Buck, under whose control measures had been inaugurated in the North-Western Provinces which in many respects anticipated those recommendations, was selected to fill the office of Secretary in the new Department; and that office he has continued to hold for over fifteen years. During this period a system of continuous record of all matters connected with the land has been elaborated, and a local agency trained, if not created, for its maintenance; the general principles which should regulate the assessment and collection of revenue have been laid down or reviewed; the system of State aid to the agriculturist and to agricultural improvement has been developed; the relations between landlord and tenant have come under review in almost every province in India; the conditions upon which emigration beyond the seas is permitted have been largely revised; a machinery for economic inquiry and agricultural experiment, though still in its infancy, has been devised; and last, but not least, the broad lines of famine relief which were laid down by the Famine Commission have been worked out in minute detail in consultation with Local Governments. In every branch of the revenue administration questions of the highest importance to the well-being of the country have come under discussion; and the breadth and clearness of view and the tenacity of

purpose which Sir Edward Buck has always placed at the disposal of those in whose hands the decision lay, have been of the greatest service in securing wise conclusions.

Sir Edward Buck retired from active employ some little time ago, on the completion of his thirty-five years' tour of service. But his labours did not cease with his retirement; and the Governor General in Council has delayed this recognition of his services, in order that it might appear simultaneously with the series of Resolutions which will be found in the Supplement to to-day's Gazette of India, and which are the direct outcome of the conferences that Sir Edward Buck held with the authorities of the various provinces during the cold weather of 1895-96. They summarise past progress and indicate the lines which future advance should follow, in carrying out the recommendations of the Commission which was appointed to advise the Secretary of State for India how best "to diminish the severity of famines, and to place the people in a better condition for enduring them." To the investigation of those problems, all-important to the material welfare of the country and its people, which this wide reference embraced, Sir Edward Buck has devoted the last fifteen years of his service; and the Governor General in Council believes that the general efficacy with which the machinery, carefully elaborated beforehand, has been put in motion to meet the terrible calamity under which India is now suffering, is in no small part the fruit of his past labours. No happier assurance than this could accompany any servant of the State on his retirement from official life.

#### FORESTS.

#### The 10th March, 1807.

No. 322—107 F.—Mr. E. M. Coventry, Assistant Conservator of Forests, 1st grade, Punjab, is transferred temporarily to the North-Western Provinces and Oudh in the interests of the public service.

DENZIL IBBEISON,

Secretary to the Government of Inter.

#### FOREIGN DEPARTMENT.

#### NOTIFICATIONS.

Fort William, the 16th March, 1897.

No. 454-G.—The services of Colonel H. S. Stewart, Indian Staff Corps, are replaced at the disposal of the Military Department, with effect from the 5th March, 1897.

No. 456-G.—The Governor-General in Council is pleased to recognise the appointment of Monsieur J. Millet as Consular Agent for France at Madras.

#### The 17th March, 1897.

No. 471-G.—During the absence of the Governor-General in Council from Calcutta, the Under-Secretary to the Government of Bengal in the Judicial, Political and Appointment Departments, will hold charge of that portion of the Foreign Department which is left in Calcutta.

No. 473-G.—The services of Mr. F. St. G. Manners Smith, Executive Engineer, 2nd grade, are replaced at the disposal of the Public Works Department, with effect from the date on which he relinquishes charge of his duties as Guardian to His Highness the Maharaja of Alwar.

#### The is. h March, 1807.

No. 477-G.—The undermentioned officer is granted fulough out of India .—

Lieutenant-Colonel H. B. Abbott, Indian Staff Corps, Resident of the 2nd class and Resident in the Western Rajputana States, for thirteen months and twenty-eight days, under rule IX of the Regulations of 1868.

No. 1059-I.-A.—In exercise of the powers conferred by sections 8 and 9, respectively, of the Indian Christian Marriage Act (NV of 1872), the Governor-General in Council is pleased to cancel clauses (b) and (c) of the Notification of the Government of India in the Foreign Department, No. 3507-I.-A., dated the 16th November, 1896, appointing the Reverend Frederick William Adams, of the Baptist denomination, to be a Marriage Registrar, and authorising him to grant certificates of marriage between Native Christians, within the tecritories of the Native States under the Rajputana Agency.

#### The 19th March, 1897.

No. 490-G.—The special leave granted to Colonel V. E. Law, in Notification No. 355-G., dated the 4th March, 1897, is from the 3rd to the 19th of April, both days inclusive, and not as previously stated.

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No. 494-G.—Colonel E. Mockler, Bombay General List (Infantry), Resident of the 2nd class and Political Resident in Turkish Arabia, is granted special leave, under Article 348 of the Civil Service Regulations, from the 18th March, or the subsequent date on which he may avail himself of the leave, and up to the 17th September, 1897, inclusive.

No. 496-G.—Lieutenant-Colonel W. Loch, Indian Staff Corps, Additional Political Agent of the 1st class and Political Agent in the Eastern States of Rajputana, is appointed to officiate as a Resident of the 2nd class and as Political Resident in Turkish Arabia, with effect from the date of assuming charge, and during the absence on special leave of Colonel E. Mockler, or until further orders.

No. 498-G.—Lieutenant-Colonel J. Ii Newill, Indian Staff Corps, Political Agent of the 1st class, is appointed to officiate as an additional Political Agent of the 1st class and as Political Agent in the Eastern States of Rajputana, with effect from the 1st March, 1807, vice Lieutenant-Colonel W. Loch, and until turther orders.

No 500-G—Mr. G. R. Irwin, of the Indian Civil Service, Additional Political Agent of the 1st class and officiating Political Agent in Kotah, is appointed to officiate as a Resident of the 2nd class and as Resident at Jaipur, with effect from the date of assuming charge, and during the absence on special leave of Colonel V. E. Law, or until further orders.

No. 501-G. - Major C. W. Ravenshaw, Indian Staff Corps, Political Agent of the 2nd class, is appointed, on return from furlough, to officiate as a Resident of the 2nd class and as Resident in Mewar, with effect from the date of assuming charge, and during the absence on furlough of Lieutenant-Colonel W. H. C. Wyllie, C.I.E., or until further orders.

No. 593-G.—The following changes are made in the graded list of the Political Department:—

Consequent on the return from privilege leave of Major H. A. Deane, C.S.I., and with effect from the 28th January, 1897—

Mr. W. S. Davis, Assistant Political Officer for Dir and Swat, is appointed to officiate as a Political Assistant of the 3rd class.

Consequent on the appointment of Lieutenant-Colonel J. H. Newill, Indian Staff Corps, Political Agent of the 1st class, to officiate an Additional Political Agent of the 1st c and Political Agent in the Eastern States Rajputana, and with effect from the 1st Ma. 1897—

Mr. A. L. P. Tucker, of the Indian C Service, Political Agent of the 2nd eleto officiate as a Political Agent of the class.

Captain J. Ramsay, Indian Staff Corps, Potical Agent of the 3rd class, to officiate a Political Agent of the 2nd class.

Captain C. A. Kemball, Indian Staff Corpofficiating Political Assistant of the relass, to officiate as a Political Agent the 3rd class.

Captain A. F. Bruce, Indian Staff Corpositional Political Assistant of the 2n class, to officiate as a Political Assistant of the 1st class.

Mr. W. S. Davis, officiating Political Assist ant of the 3rd class, to officiate as a Political Assistant of the 2nd class.

Consequent on the grant of furlough to Captain E. LeMesurier, Indian Staff Corps, officiating Political Assistant of the 2nd class, and with effect from the 2nd March, 1897—

Lieutenant C. J. Windham, Indian Staff Corps, officiating Political Assistant of the 3rd class, to officiate as a Political Assistant of the 2nd class.

Consequent on the grant of privilege leave to Captain J. F. Whyte, Indian Staff Corps, officiating Political Assistant of the 1st class, and with effect from the 7th March, 1897—

Captain A. McConaghey, Indian Staff Corps, officiating Political Assistant of the 2nd class, to officiate as a Political Assistant of the 1st class.

Lieutenant S. G. Knox, Indian Staff Corps, officiating Political Assistant of the 3rd class, to officiate as a Political Assistant of the 2nd class.

No. 505-G.—Mr. H. V. Cobb, of the Indian Civil Service, Political Agent of the 3rd class and Assistant Commissioner of Amere, is granted furlough for eighteen months, under Article 340 (b) of the Civil Service Regulations, with effect from the 20th March, 1897, or the subsequent date on which he may avail himself of the furlough.

W. J. CUNINGHAM,

Secretary to the Government of India.

#### FINANCE AND COMMERCE DEPARTMENT.

# NOTIFICATIONS. SEPARATE REVENUE. Post Office.

#### Calcutta, the 16th March, 1897.

No. 1215-S. R.—in exercise of the powers conferred by the Indian Post Office Act (XIV of 1866) and in modification of the conditions regarding certificates of posting prescribed in the Notification of the Government of India in the Financial Department, No. 1845, dated the 15th March 1878, published in the Gazette of India of the 16th idem, the Governor General in Council is pleased to prescribe that, with effect from the 1st May 1897, any person posting at one time any number of unregistered parcels and prescribed.

a certificate of posting in respect of such unregistered parcels or value-payable unregistered book-packets for a fee of half an anna, subject to the following conditions, namely:—

(1) the certificate of posting written in ink shall be presented to an officer on ducy at the post office along with the articles to be posted during the hours fixed for the posting of such articles;

(2) there shall be a separate certificate for each class of article headed with the words "Certificate of posting for unregistered parcels" or "Certificate of posting for value-payable unregistered book-packets," as the case may be, and the articles (not exceeding six) to which a certificate relates shall be separately presented with it;

(3) the certificate shall contain an exact copy of the addresses on the articles to which it relates, and shall have a half-anna postage stamp affixed thereto;

(4) the officer on duty shall compare the addresses of the articles with the certificate, and, if it be correct, shall obliterate the postage stamp and impress the date stamp upon the certificate. The certificate shall then be returned to the person who presented it.

No. 1216-S.R. —In exercise of the powers conferred by the Indian Post Office Act (XIV of 1866) and in supersession of all existing notifications conflicting herewith, the Governor General in Council is pleased to prescribe the following conditions, subject to which inland and foreign parcels of all descriptions shall be posted, on and after the 1st May 1897, at any post office, namely :-

- (1) In the case of a prepaid purcel all charges for postage, registration and insurance shall be paid by means of postage stamps affixed either to the cover of the article or to an official label which can be obtained free of charge at any post office. In either case, the sender or his messenger shall affix the stamps himself, postal officials being strictly forbidden to do so.
- (2) Prepayment shall be compulsory in the following cases, namely: -

(a) in the case of any unregistered parcel, (b) in the case of any insured parcel,

(c) in the case of any foreign parcel.

In the case of parcels other than the foregoing prepayment shall be optional.

(3) A receipt shall be granted by the post office for every registered parcel, but a parcel tendered for insurance, or for transmission under the value-payable system, or for transmission to foreign countries or other places for which a customs declaration is necessary, shall be presented at the post office, together with such form or forms as the Director General of the Post Office of India may prescribe for this purpose, with the particulars required to be filled in by the sender. In no other case will the person tendering a parcel be required to present any form with it.

### ACCOUNTS AND FINANCE.

RATES OF EXCHANGE.

The 17th March, 1897.

No. 1242.A.—It is hereby notified that the rate of exchange for the adjustment of financial transactions between the British and Indian Governments for the year 1897-98 has been fixed by the Secretary of State with the concurrence of the Lords Commissioners of Her Majesty's Treasury at 1s. 23d, the rupee.

#### LEAVE AND APPOINTMENTS.

The 16th March, 1897.

No. 1235-Gl -Mr. W H Dobbie, officiating Deputy Comptroller General, and

Mr. H G. H. Keene, efficiating Comptroller, Hyderabad, are confirmed in those appointments.

The 17th March, 1897.

No. 1238 Gl —Mr. J. W. Welsh, Deputy Post Master General, Eistern Bengal, is granted privilege leave for three months, with effect from the 1st April, 1897.

Mr. J. L. Fendall, Superintendent of Post Offices, 1st grade, is appointed to officiate in the 3rd grade of Deputy Post Masters General, and is placed in charge of the Eastern Bengal Circle,

#### The 18th March, 1897.

No. 1258-Gl.-Mr. H G. H. Keene, Comp. troller, Hyderabad, is granted privilege leave for three months, with effect from the 10th April, 1897, and the following acting appointments are made during his absence on privilege leave or until turther orders :-

Mr. C. W. C. Carson, Probationer in the office of the Comptroller, Hyderabad, to act as Comptroller, Hyderabad, and

Mr. A Stinivasa Row, a Superintendent in the office of the Comptroller, Hyderabad, to act as a supernumerary Cnief Superintendent in that office.

#### The 19th March, 1807.

No. 1315-GL-The following acting promotions are made in the Postal Department during the deputation on special duty of Mr. E. A. Doran, 2nd Assistant Director General of the Post Office, or until further orders :-

Mr. W. F. Cockell, 3rd Assistant Director General, to act as 2nd Assistant Director General, and

Mr. G. A. T. Bennett, Superintendent of

## ACCOUNTS AND FINANCE. ESTIMATES AND ACCOUNTS.

The 19th March, 1897.

No. 1313-A.—Monthly Preliminary Statement of Receipts and Payments at Civil Treasuries, in India.

Lakhs of Rupees. February 1897. WHOLE YEAR. IN FEBRUARY TO END OF FEBRUARY [For the explanation of these heads, see Gasette of India, dated 22nd December, 1883, Part I, page 497.] Budget, Actuals. 1896-97. 1895-06. 1806-07. 1895-96. 1896-07. 1895-96. Civil Revenue. Land Revenue (including Land Revenue due to Irrigation) 18,78 3.42 48 3,32 63 21,00 27,02 27,02 5,92 7.58 Oբատ 6,48 6,90 7.12 8,86 Salt . 70 64 7.97 8,70 4,30 5.06 Stamps 39 37 4,31 4.73 4,73 Excise 5.75 3,67 4.48 37 43 4,96 5,72 Provincial Rates 3,20 43 39 35 46 3,00 3,71 Customs . . . Assessed Taxes 4,03 4,47 5,02 12 12 1,56 1,70 1,59 1.60 Forest (Madras and Bombay only) 46 5 41 56 56 Registration 13 43 89 39 3 ΔI 42 Tributes from Native States 62 Other Civil Revenue 3.73 39 3.25 3.75 TOTAL CIVIL REVENUE DIRECTLY BROUGHT TO ACCOUNT: GROSS 6,85 58,61 68,56 54,02 69,39 Civil Expenditure. Interest on Ordinary Debt and that on Railways and Irrigation Works . . -3,65 -2,59 -53 -3.67 -3,64 -53 3,71 —3, —2,03 Opium -2,07 -2,45 -4 Famine Relief -16 -38 Other Civil Expenditure -21,80 -2.00 -2,04 - 22,20 -26,56 -26,08 TOTAL CIVIL EXPENDITURE DIRECTLY BROUGHT TO ALCOUNT : GROSS . . -2.80 -2,61 -32,80 -28.70 -27.47 -31.83Receipts into Civil Treasuries from, and issues from those Treasuries to, the following Non-Civil Departments: The figures comprise Revenue, Expenditure, and Debt and Remittance tansactions. Post Office (Net: + Receipts more, - Receipts less, than issues) +56 +29 +1,78 Forest, Marine (Net as above) +36 +3,46 +2 +19 +2,76 +37 +3,72 +32 +3,81 Guaranteed and Subsidized Railways (Net as above) + 30 +35 Do. Repay Military Receipts Repayment of surplus profits, etc. -4-+72 -60 .. +7 -1.38 • • +3 +67 + 70 16,82 +86 Military Issues 1,42 15,18 15,76 Telegraph Receipts 17.57 +0 +75 -67 +68 +7 Do. Issues
Public Works Department— +5 --64 -77 State Railways Receipts +11,75 +1,01 +1.12 +12,44 -89 -10,17 +4,56 -1,80 Last Indian Railway Receipts **-80** -8,93 +18,85 +42 -18 +4ó +4,53 -1,63 +1,78 -11,92 Issues . Ordinary Branches Receipts . -1,;8 +43 +2,48 + 2.12 Issues ,, -1.12 -7,20 TOTAL NON-CIVIL DEPARTMENTS -12,54 -1,53 -80 -11,68 -9,23 -10,45 Civil Debt and Remittance Transactions. Permanent Debt and Special Loans (Net: + Receipts more, - Receipts less, than payments)
Mint Certificates and Bullion Advances (Net as above). -28 +5,42 **-4**4 +3,72 -58 -19 Exchange on Remittance Accounts -76 ·1,0Š -9,13 Council trills paid (including Telegraphic) at R10 per £ 12,21 -12,93 -19,66 -12,02 1,71 -1,51 17,16 Other debt heads (Net as above) . -1**6,5**0 -86 -1,50 +9 TOTAL DEBT AND REMITTANCE TRANSACTIONS -2,64 -2.61 -19,17 -29,74 -25,66 -33 09 GRAND TOTAL RECEIPTS AND ISSUES -8 +83---4,63 <del>--</del>7,83 **—6,**03 -2,44 Opening Cash Balance in Treasuries and Presidency Banks 11,95 13,87 16,50 22.53 16,50 22.53 Closing Cash Balance in Treasuries and Presidency Banks 11.87 14,70 16,50 14,70 14,06

#### MILITARY DEPARTMENT.

Fort William, the 19th March, 1897.

#### APPOINTMENTS.

#### COMMISSARIAT-TRANSPORT DEPARTMENT.

No. 311.—Major H. M. P. Hawkes, Indian Staff Corps, Assistant Commissary General, 2nd class, to be Commissary General for Transport, with effect from the 13th March, 1897, vice Lieutenant-Colonel G. L. Eliot, Indian Staff Corps, resigned.

#### DISTRICT STAFF.

No. 312.—Colonel H. S. Tandy, Indian Staff Corps, Colonel on the Staff, Nusscerabad, to command a 2nd class district in India, with the temporary rank of Brigadier-General while so employed, vice Brigadier-General G. C. Hogg, proceeding on leave,—dated oth March, 1897

#### MEDICAL DEPARTMENT.

No. 313.—The undermentioned Surgeon-Lieutenant appointed to the Madras Establishment in G. G. O. No. 1066 of 1896, reported his arrival at Bombay on the date specified:—

Frederick Arthur Lucas Hammond,—16th October, 1896.

No. 314.—The following extract, being paragraphs 1 and 2 of a Military letter from the Right Honourable the Secretary of State for India, No. 16, dated 18th February, 1897, is published for general information:—

"The undermentioned probationers for the Indian Medical Service, having completed a course of instruction at the Army Medical School, and being reported qualified, have been appointed Surgeon-Lieutenants, their commissions being dated 28th January. 1897, the day on which they passed out of the Army Medical School:—

#### Bengal Command.

Andrew Augustine Frayne McArdle. Jasper Maxwell Woolley. Clayton Arbuthnot Lane. Thomas Bernard Kelly.

Punjab Command.
James Henry Hugo.
William Hamilton Kenrick.
Charles Henry Watson.

Madras Command.
Reginald Bryson.

Bombay Command.
Charles Hope Septimus Lincoln.
Raymond Herbert Price.
Edgar Francis Eardley Baines.
Geoffrey Orr Fern Sealy.

2. These officers will rank as above, for seniority on the combined list of the Indian Medical Service, excepting Surgeon-Lieutenant Bryson, who will rank below Surgeon-Lieutenant Sealy, having come out lowest on the list of marks for the London and Netley examinations combined."

#### MILITARY ACCOUNTS DEPARTMENT.

No. 315.—Lieutenant-Colonel J. F. D. Fordyce, Military Accountant, 1st class, is appointed to officiate as Controller of Military Accounts, during the absence of Lieutenant-Colonel D. A A. Macpherson, on leave out of India, or until further orders.

#### FURLOUGH AND LEAVE.

No. 316.—Colonel A. C. Toker, C.B., Indian Staff Corps, Superintendent, Army Clothing, Bengal, is granted furlough out of India (p. a.) for one year under rule IX of the regulations of 1868.

#### JUDICIAL.

#### INDIAN ARTICLES OF WAR.

No. 317—In exercise of the powers conferred by Article 190, and with reference to Article 1, clauses (2) and (3) of the Indian Articles of War (Act No. V. of 1869, as amended by Act No. XII of 1894), the Governor General in Council is pleased to direct that the following amendments be made in paragraph II of G. G. O. No. 568 of 1895, namely:—

In the form of attestation document for sol iers and others prescribed by rule (2), clause (c) of question 11 shall be altered to clause (d), and the following shall be inserted before it as clause (c), namely:—

## (c) If you are enlisted as a sowar ward private

orderly, you are liable to be transferred for temporary duty in general and field hospitals, whenever your services may be required and for such periods as may be thought necessary."

#### LONDON GAZETTE.

No. 318—The following extracts are published for general information:—

London Gasette, dated 19th February 1897, page 990.

India Office,
19th February 1897.

The Queen has approved of the following admissions to the Indian Medical Service:—

To be Surgeon-Lieutenants, dated 28th January, 1897.

Andrew Augustine Frayne McArdle. Jasper Maxwell Woolley. Clayton Arbuthnot Lane. Thomas Bernard Kelly. James Henry Hugo. William Hamilton Kenrick. Charles Henry Watson. Charles Hope Septimus Lincoln. Raymond Herbert Price. Edgar Francis Eardley Baines. Geoffrey Orr Fern Sealy. Reginald Bryson.

## London Gasette, dated 23rd February, 1897, page 1099.

War Office, Pall Mull, 23rd Fibruary, 1897.

#### INDIAN STAFF CORPS.

The undermentioned officers are transferred to the unemployed Supernumerary List:—

Colonel William N. Wroughton, dated 4th February 1837.

Colonel Alexander J. D. Hawes, D.S.O., dated 9th February, 1897.

#### PROMOTIONS.

#### COLONEL'S ALLOWANCE.

No. 319.—Brigadier General Richard Westmacott, C.B., D.S.O., Indian Staff Corps, is admitted to the Colonel's allowance, with effect from the 19th March, 1897.

#### INDIAN STAFF CORPS.

No. 320.—The following promotions are made, subject to Her Majesty's approval:—

#### INDIAN STAFF CORPS.

#### Lo be Lieutenants.

Second-Lieutenant Denzil Ibbetson Michael Macaulay,—10th January, 1897.

Second Lieutenant Patrick Barclay Sangster, —25th February, 1897.

Second-Lieutenant Dashwood William Harrington Humphreys,—28th February, 1897.

Second-Lieutenant Mark Synge,—28th February, 1897.

## Indian Subordinate Medical Department, Bengal.

No. 321.—First class Assistant Surgeon John Davis to be Senior Assistant Surgeon, with the honorary rank of Surgeon-Lieutenant, subject to Her Majesty's approval;

Second class Assistant Surgeon Frederick William Adoiphus L'Estrange to be first class Assistant Surgeon;

Third class Assistant Surgeon Percey Hartley Hemming Munrowd to be second class Assistant Surgeon;

with effect from the 23rd December, 1896, vice Senior Assistant Surgeon and Honorary Surgeon-Lieutenant J. Munrowd, deceased.

#### NATIVE ARMY.

No. 322,—10th Regiment of Bengal (The Duke of Cambridge's Own) Lancers—

Jemadar Sardar Khan, to be Ressaidar, Kot-Dafadar Amir Khan, to be Jemadar, vice Azim Khan, transferred to the pension establishment, with effect from the 1st November, 1895.

Jemadar Utam Singh, to be Ressaidar, vice Budhu, transferred to the pension establishment, with effect from the 3rd December, 1896.

Dafadar Harditt Singh, to be Jemadar, vice Jiwand Singh, transferred to the 9th Regiment of Bengal Lancers, with effect from the 10th October, 1896.

Dafadar Isar Singh, to be Jemadar, vice Sahae Singh, transferred to the pension establishment, with effect from the 1st November, 1896.

## No. 323.—9th Gurkha (R flcs) Regiment of Bengal Infantry—

Jemadar Dalip Sing, to be Subadar, and Havildar Jas-Lal Rai, to be Jemadar, vice Siddhu Upadhia, transferred to the pension establishment, with effect from the 1st December, 1896.

#### No. 324.—33rd (Punjabi Muhammadan) Regiment of Bengal Infantry—

Jemadar Habibullah Khan, to be Subadar, and Havildar Nur Din, to be Jemadar, vice Bagga, transferred to the pension establishment, with effect from the 1st December, 1896.

## No. 325.—35th (Sikh) Regiment of Bengal Injantry—

Jemadar Mangal Singh, to be Subadar, and Havildar Sundar Singh, to be Jemadar, vice Gurditt Singh, deceased, with effect from the 5th October, 1895.

Jemadar Sama Singh, to be Subadar, and Havildar Basawa Singh, to be Jemadar, vice Ram Singh transferred to the pension establishment, with effect from the 1st January, 1897.

## No. 325.—2nd Battalion, 2nd (Prince of Wales' Own) Gurkha (Rifle) Regiment (The Sirmoer Rifles)—

Havildar Mehar Sing Gurung and Drill Havildar Jitaram Gurung, to be Jemidars, vice Mandhoze Newar and Amar Sing Thapa, transferred to the pension establishment, with effect from the 5th January, 1897.

## No. 327.—2nd Battalion, 3rd Gurkha (Rifts) Regiment—

Jemadar Chandrabir Thapa, to be Subadar, vice Bikram Thapa, transferred to the pension establishment, with effect from the 2nd January, 1897.

#### Punjab Frontier Force.

## No. :28.—5th Regiment of Punjab Cavalry—

Jemadar Jagan Nath, to be Ressaidar, and Kot Dasadar Ram Rat, to be Jemadar, vice Mihan Singh, promoted, with effect from the 1st August, 1896.

## No. 329.—17th Regiment of Madras Infantry—

Color Havildar Muhammad Murad, to be Jemadar, vice Usman Khan, transferred to the pension establishment, with effect from the 1st January, 1897.

No. 330.—7th Regiment of Bombay Lancers (Belooch Horse)-

Dafadar Sarfaraz Khan, to be Jemadar, vice Nawab Sayyid Muhsin Shah, promoted, with effect from the 24th November, 1896.

No. 331.-25th Regiment of Bombay Infantry (3rd Battalion, Rifle Regiment) -

Subariar Banna Singh, to he Subadar Majorand Jemadar Lal Singh Jat, to be Subadar vice Ghaus Khan, transferred to the pension establishment, with effect from the 1st February,

Jemadar Ghazi Khan, to be Subadar, vice Sayyid Buddhan, transferred to the pension establishment, with effect from the 1st January,

#### RETIREMENTS.

No 332.—Major Stewart Melvill Congreve-Schneider, Indian Staff Corps, permitted to retire from the service, with effect from the 1st March, 1897, subject to Her Majesty's approval.

No. 333 - Lieutenant John William Ross, Indian Staff Corps, has been permitted by the Secretary of State for India to retire from the service, with effect from the 27th February 1897, subject to Her Majesty's approval.

#### REWARDS.

#### GOOD CONDUCT MEDALS.

No. 334. The undermentioned Native noncommissioned officers and men of the Madras Command are granted meritorious service medals with annuities, and long service and good conduct medals with and without gratuities, for the year ending 31st March, 1898, under the provisions of clause 115, India Army Circulars, 1888, and Article 342, Army Regulations, India, Volume I, Part II:-

#### Medals inscribed "For Meritorious Service," with annuity.

No. 1735, Havildar Viraraghavulu, 4th Madras Infantry (Pioneers), vice Havildar Yakub Khan, pensioned, 11th February, 1896.

No. 3444, Havildar Abdul Khalik, 19th Madras Infantry, vice Havildar Naganna, pensioned, 21st February, 1896.

No. 597, Havildar Narayanasami, 22nd Madras Infantry, vice Havildar Abdur Rahman, pensioned, 22nd December, 1896.

#### Medals inscribed " For Long Service and Good Conduct," with gratuity.

No. 1256, Private Manaji Rao, 1st Madras

Lancers. No. 1261, Private Khwaji Husain, 1st Madras

Lancers. No. 1247, Private Gopal Singh, 2nd Madras Lancers.

No. 1640, Private Bhairoji Rao, 2nd Madras Lancers.

No. 808, Private Shaikh Ali, 3rd Madras Lancers.

No. 809, Private Ghaus Khan, 3rd Madras Lancers.

No. 328, Sapper Muttusami, "Queen's Own" Madras Sappers and Miners.
No. 376, Sapper Narayanasami, "Queen's Own" Madras Sappers and Miners.

No. 260, Private Shaikh Husain, 1st Madras. Infantry (Pioneers).

No. 266, Private Mir Haidar, 1st Madras Infantry (Pioneers).

No. 756, Private Surya, 2nd Madras Infantrv.

No. 802, Private Appadu, 2nd Madras Infantry.

No 772, Private Venkatasami, 3rd Madras (Light) Infantry.

No. 1331, Private Muhammad Ismail, 4th Madras Infantry (Pioneers).

No. 2990, Private Rahman Sharif, 5th Madras Infantry.

No. 3166, Private Mutyalu, 5th Madras Infantry.

No. 1634, Private Venkanna, 6th Madras Infantry.

No. 1660, Private Nagayya, 6th Madras Infantry.

No. 496, Private Gopanna, 7th Madras Infantry.

No. 512, Private Abdul Majid, 7th Madras Infantry.

No. 590, Private Appayya, 8th Madras Infantry.

No. 709, Private Abdur Rahman, 8th Madras Infantry No. 928, Private Chidambarsami, 9th Madras

Infantry. No. 951, Private Jagannayakulu, 9th Madras

Infantry. No. 566, Private Munisami, 11th Madras In-

fantry. No. 1636, Private Accayya, 11th Madras In-

fantry. No. 1040, Private Narayanasami, 13th Madras

Infantry. No. 1047, Private Vembuli, 13th Madras In-

fantry. No. 2812, Private Appanna, 14th Madras In-

fantry. No. 2814, Private Kannayya, 14th Madras

Infantry. No. 682. Private Shaikh Ibrahim, 15th Madras Infantry.

No. 1187, Private Shaikh Bare, 15th Madras Infantry.

No. 1114, Private Viraraghavulu, 16th Madras Infantry.

No. 1269, Private Abdur Rahman, 16th Madras Infantry. No. 2662, Naigue Rayappen, 17th Madras

Infantry. No. 2688, Private Kamal Beg, 17th Madras

Infantry. No. 3250, Private Parasuram Singh, 19th

Madras Infantry No. 3323, Private Ramasami, 19th Madras

Infantry. No. 1050, Private Sayyid Yusuf, 20th Madras

Infantry. No. 1592, Private Surj Durbey, 20th Madras

Infantry. No. 677, Private Ramasami, 21st Madras Infantry (Pioneers).

No. 742, Private (Armourer Havildar) Shaikh Ahmad, 21st Madras Infantry (Pioneers.)

No. 103, Private Anthony, 22nd Madras

Infantry. No. 19, Drummer W. Lewis, 22nd Madras

Infantry. No. 1008, Private Francis, 23rd Madras

(Light) Infantry. I D No. 1165, Private Muhammad Yusuf, 23rd Madras (Light) Infantry

No. 276, Private Sayyid Karim, 24th Madras

Infantry.
No. 316, Private Durgayya, 24th Madras Infantry.
Paramayya, 25th Madras

Infantry

No. 971, Private Hasan Ahmad, 25th Madras

Infantry. o. 1159, Private Muhammad Nabi, 26th No. 1159, Madras Infantry

No. 2007, Private Tiruvengadam, 26th Madras Infantry.

No. 647, Private Ramasami, 27th Madras

Infantry. No. 1401, Private Durgayya, 27th Madras Infantry

No. 1133, Private Narayanasami, 28th Madras Infantry

No. 1164, Private Muhammad Ali, 28th Madras Infantry.

Medals inscribed "For Long Service and Good Conduct," without gratuity. No. 809, Private Venkatarungam, 3rd Mad-

ras (Light) Infantry.

No. 707, Private Munisami, 15th Madras Infantry.

No. 1232, Private Sayyid Haidar, 16th Madras Infantry.

No. 1316, Private Shaikh Muhiyuddin, 21st Madras Infantry (Pioneers).

No. 977, Private Ramanua, 25th Madras In-

fantry. No. 726, Private Balaguru, 27th Madras Infantry.

#### SPECIAL.

No. 335.—With reference to Article 280, Army Regulations, India, Volume I, Part I, the undermentioned officers, having been absent from military duty for ten years, are transferred to the supernumerary list, with effect from the dates specified:-

Major H. B. Thornhill, Cantonment Magistrate, Chakrata,—4th November, 1896. Major W. S. Hewett, Cantonment Magistrate, Ranikhet,-6th December, 1896.

#### VOLUNTEER CORPS.

No. 336.—His Excellency the Governor General of India has been pleased to confer the Volunteer Officers' Decoration upon the undermentioned officer of the Indian Volunteer Force, who has been duly recommended for the same under the Royal Warrant of 24th May, 1894 (clause 101, India Army Circulars of 1894) :-

#### 1st Battalion, Calcutta Volunteer Rifle Corps.

Captain William Muspratt Jones.

#### APPOINTMENTS.

#### No. 337.—Punjab Light Horse—

William Henry Swales, Gentleman, to be Lieutenant, to complete the establishment.

No. 338.—Great Indian Peninsula Railway Volunteers-

Major Robert Lowthian Trevithick, to be Commandant, with the rank of Lieutenant-Colonel, vice Swan, resigned.

No. 339.—North Weslern Railway Volunteer Rifles-

Francis Joseph Harvey, Gentleman, to be Second Lieutenant, with effect from the 30th January, 1897, to complete the establishment.

#### PROMOTIONS.

No. 340.—North Western Railway Volunteer Rifles-

Second Lieutenant Ernest Sydney Strong to be Lieutenant, with effect from the 9th September, 1896, vice Bean, promoted.

#### RESIGNATIONS.

No. 341.—Nagpore Volunteer Rifle Corps— Captain H. L. Cleaver, supernumerary list, resigns his commission.

#### MILITARY WORKS DEPARTMENT.

No. 342.—The following promotions and reversions are made in the Engineer Establishment of the Military Works Department, with effect from the dates specified :-

Name.	From	То	Nature of pro- motion, etc.	With effect from
Licutenant R. P. T. Hawksley, R.E.	Attached	Assistant Engineer, and	Officiating .	16th April 1896.
Lieutenant W. Bovet, R.E	Attached	grade. Assistant Engineer, and	Officiating .	16th April 1896.
and-Licutenant F. B. Tillard, R.E.	Attached	grade. Assistant Engineer, 2nd	Officiating .	19th April 1896.
and-Lieutenant F. B. Tillard, R.E.	Assistant Enginer, and	grade. Attached	Reversion .	28th April 1896.
and-Lieutenant F. B. Tillard, R.E	grade, officiating. Attached	Assistant Engineer, and	Officiating .	1st May 1896.
and-Lieutenant B. W. Mainprise, R.E	Attached	grade. Assistant Engineer, 2nd	Officiating .	5th May 1896.
and-Lieutenant R. E. D. Goldingham,	Attached	grade. Assistant Engineer, and grade.	Officiating .	14th May 1896.
and-Lieutenant R. E. D. Goldingham,	Assistant Engineer, and grade, officiating.	Attached	Reversion .	19th August 1896.
end-Lieutenant B. W. Mainprise, R.E	Assistant Engineer, 2nd	Attached	Reversion .	25th August 1896.
and-Lieutenant B. W. Mainprise, R.E.	grade, officiating. Attached	Assistant Engineer, 2nd	Officiating .	25th September 1896
Captain J. Stewart, R.E	Executive Engineer, 4th	Executive Engineer, 3rd	Permanent .	3rd October 1896.
Major B. B. Russell, R.E	grade. Executive Engineer, 4th	grade. Executive Engineer, 4th	Permanent .	3rd October 1896.
and-Lieutenant R. E. D. Goldingham,	grade, officiating. Attached	grade. Assistant Engineer, and grade.	Officiating .	16th October 1896.

No. 343.—G. G. O. No. 689, dated the 5th June, 1896, notifying the promotions of 2nd-Lieutenants W. Bovet, F. W. Tillard and B. W. Mainprise, Royal Eng ineers, is cancelled.

No. 344—The promotion and reverson of 2nd-Lieutenant W. Bovet, R.E., notified in G. G. O. No. 688, dated the 5th June, 1896, is hereby cancelled.

P. J. MAITLAND, Major-Genl., Secretary to the Government of India.

#### MILITARY DEPARTMENT.

#### NOTIFICATION.

Calcutta, the 19th March, 1897.

Under clause 53 of the Regulations appended to the Regimental Debts Act of 1893, it is notified that reports of the deaths of the undermentioned Commissioned and Warrant Officers on the dates specified were received in the Military Department between the 6th and the 19th March, 1897:—

Corps,	Rank and Names.	Date of Decease.	Place of Decease.	Testate or Intestate.	RSMARKS.
Army Medical Staff	Surgeon-Major W. P.	13th March 1897.	Allahabad.		
Indian Subordinate Medical Department (Bombay).	Assistant Surgeon J. W. Shephard.	14th March 1897.	Bombay.		
Commissariat Department (Bombay).	Sub-Conductor J. C. Kennedy.	·7th March 1897	Fort Sande- man.		

P. J. MAITLAND, Major-General, Secretary to the Government of Inlia.

#### PUBLIC WORKS DEPARTMENT.

#### NOTIFICATIONS.

Calcutta, the 15th March, 1897.

No 112.—The services of Major P. B. Baldwin, R. E., Executive Engineer, and grade, supernumerary, Military Works Department, who has been temporarily deputed to the Public Works Department, are placed at the disposal of the Government of Bengal.

No. 113.—Lala Jai Kishan, Accountant, 1st grade, and Assistant Examiner of Accounts (honorary rank), attached to the Office of the Examiner of Accounts, North Western Railway, is appointed to the Superior Accounts Branch with the rank of Deputy Examiner, class II (new classification), with effect from the 1st February, 1897.

No. 114.—Mr. A. B. Phelan, Executive Engineer, 1st grade, Punjab, is appointed to officiate as a Superintending Engineer with the temporary rank of Superintending Engineer, 3rd class, with effect from the forenoon of the 1st March, 1897.

No. 115.—Lieutenant Robert George King, R. E., is appointed to the Public Works Department as an Assistant Engineer, 3rd grade, and

posted to State Railways. His services are placed at the disposal of the Director General, of Railways.

#### The 16th March, 1897.

No. 116.—CORRIGENDUM—In Public Works Department Notification No. 64, dated 12th February, 1897, appointing Mr. N F. Mackenzie to the charge of the current duties of the office of Deputy Secretary to the Government of India in the Public Works Department, omit the words "in addition to his own."

No. 117.—Mr. F. C. W. Dover, Deputy Examiner of Accounts, is temporarily transferred from the Office of the Examiner of Accounts, East Coast Railway, to that of the Examiner of Accounts, Eastern Bengal State Railway.

#### The 17th March, 1897.

No. 118.—The services of Captain C A R. Browne, R.E, Examiner of Accounts, are lent to the Southern Mahratta Railway Company, with effect from such date as he may be relieved of his duties as Examiner of Public Works and Railway Accounts, Baluchistan.

No. 119.—Mr. T. P. Farrell, Accountant, 1st grade, and Assistant Examiner of Accounts (honorary rank), attached to the Office of the Examiner of Public Works and Railway

Accounts, Baluchistan, is placed in charge of the current duties of that office until further orders,

No. 120.—With reference to Public Works Department Notification No. 130, dated 9th March, 1896, Mr. H. L. Monk, Chief Engineer, 3rd class, temporary rank, Officiating Engineer-in-Chief of the Main line section of the North Western Railway, is appointed to officiate as Engineer-in-Chief of the whole of that Railway, until further orders.

No. 121—Mr. C. Thomson, Superintending Engineer, 1st class temporary rank, Engineer-in-Chief of the Frontier Section of the North Western Railway, is appointed Deputy Engineer-in-Chief of the Southern Section of that Railway.

No. 122.—Mr. G. Humfress, Executive Engineer, 1st grade, State Railways, is appointed Deputy Engineer-in-Chief of the Northern Section of the North Western Railway, with tem; orary rank of Superintending Engineer, 3rd class.

No. 123.—Mr. F. J. E. Spring, C. I. E., Superintending Engineer, 2nd class, Consulting Engineer to the Government of India for Railways, Assam is appointed to officiate as Consulting Engineer for Railways, Madras, until further orders.

No. 124 —With reference to Public Works Department Notification No. 123, dated 17th March, 1897, Mr. J. E. Dallas, Executive Engineer, 1st grade, State Railways, Deputy Consulting Engineer to the Government of India for Railways, Assam, is appointed to officiate as Consulting Engineer to the Government of India for Railways, Assam, with the rank of temporary Superintending Engineer, 3rd class, during the absence of Mr. Spring, or until further orders.

No. 125.—Mr. A T. Pringle, officiating officer in charge of the Records of the Govern-

ment of India and ex-officio Assistant Secretary to the Government of India in the Home Department, will have charge of that portion of the office of the Public Works Department which is in Calcutta while the Government of India are at Simia.

#### The 18th March, 1897.

No. 126.—Lieutenant Hugh Alan Cameron, R.E., Executive Engineer, 4th grade, temporary rank, Military Works Department, is appointed to the Public Works Department on probation in class III, grade 1, of the Superior Revenue Establishment of State Railways, Traffic Department, His services are placed at the disposal of the Director General of Railways for employment on the North Western Railway.

#### The 19th March, 1897.

No. 128 — The Governor-General in Council is pleased, under Section 16 (1) of the Indian Railways Act (IX) of 1890, to sanction the use of locomotive engines, and of rolling stock to be drawn or propelled thereby, on the Rajbari-Faridpore branch of the Eastern Bengal State Railway.

No. 129.—Mr. C. Tickell, Executive Engineer, 1st grade, Punjab, is permitted to retire from the service, under the provisions of Article 712 (a) of the Civil Service Regulations, with effect from the 23rd March, 1897.

No. 130.—Rai Bahadur Sree Ram, Sub-Engineer, 3rd grade, North-Western Provinces and Oudh, is appointed to the Provincial Engineer Service of the Public Works Department, and is graded as an Assistant Engineer, 3rd grade.

No. 131.—Mr. A. Hayes, Executive Engineer, 1st grade, Bengal, is permitted to retire from the service under Article 712 (c) of the Civil Service Regulations, with effect from the 2nd March, 1897.

No. 127.—The following is published for general information:—

No. 262 R. T.

GOVERNMENT OF INDIA, PUBLIC WORKS DEPARTMENT .- RAILWAY TRAFFIC.

### Calcutta, the 16th March 1897.

## General rules for Railways under construction.

#### READ~-

Sections 3 (4), 16 (2), 47 and 148 (1) of the Indian Railways Act (IX) of 1890.

Government of India, Public Works Department, notification No. 267, dated the 11th June 1890, appointing the Director General of Railways as the officer who is to make General Rules, under section 47 of the Indian Railways Act, 1890, in the case of a railway administered by Government.

Government of India, Public Works Department, notification No. 4801, dated the 30th October 1890, publishing, in the Gazette of India of the 8th November 1890, the Government of India resolution No. 736 R. T., dated the 17th October 1890, and the General Rules for working railways under construction and not used for the public.

Letter from the Director General of Railways, No. 95 T., dated the 8th March 1897.

OBSERVATIONS.—The Director General of Railways has applied for leave to adopt, on the Rajbari-Faridpore branch of the Eastern Bengal State railway, the General Rules for working railways under construction and not used for the public carriage of passengers, animals or goods, which rules were published in the Gasette of India of the 8th November 1890 under Public Works Department notification-No. 480½, dated the 30th October 1890.

RESOLUTION.—The Governor General in Council is pleased to sanction the application of the General Rules, which are referred to in the foregoing observations, to the Rajbari-Faridpore branch of the Eastern Bengal State railway which has been sanctioned for construction.

ORDER.—Ordered that the General Rules, which have already been published in the Gasette of India of the 8th November 1890, be further notified to the railway servants and to the public by a copy thereof being kept open to inspection, free of any charge, in the office of Engineer in charge of the construction of the railway.

Ordered, also, that this resolution be communicated to the Director General of railways, for information and guidance, and that it be published under a notification in Part I of the Gasette of India.

W. S. S. BISSET, Colonel, R.E., Secretary to the Government of India.



# The Gazette of Kndia.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 20, 1897.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

#### PART II.

Notifications by High Court, Comptroller General, etc.

#### GAZETTE OF INDIA.

#### NOTICE.

The 13th March, 1897.

From the 3rd April next, till further notice, Parts I, IV, V and VI of the Gusette of India, and the Weather and Crop Report will be published at Simla. After the 27th March all Notifications and other matter intended for publication in those Parts should be addressed to the Officiating Publisher at Simla.

Revised rates from 1st January, 1887. Subscription for Gazette and Supple-0 0 ment . 8 0 Postage . Subscription for Parts I, II, and III, б 0 0 or any of them 0 Postage . Subscription for Parts IV, V, and VI, or any of them 8 0 2 Postage . Subscription for Supplement only Postage . Subscription for Supplement and Part 0 0 ٧I 3 0 0 Postage For a single copy of the Gasette and 080 Supplement . For a single copy of Parts I, II. and III, or IV, V, and VI, or Supplement Postage on single copies varies according to weight.

Rules and Notifications issued under Legislative Acts, and having the force of law may be obtained separately at, per page, 2 pice.

By order of Government, all subscriptions must be paid in advance.

Applications for the supply of the Gasette on the public service should be addressed to the Home Department.

Complaints regarding non-receipt of any number of the Gasette should be forwarded within a week after the date on which it is due.

Attention is invited to the Circular Memo. of the Government of India, Home Department, of February, 1870, directing that all Notifications or other matter intended for insertion in the Gazette of India should be delivered at the Publisher's Office not later than 2 P.M. on Friday afternoon, and that matter sent after that hour must be certified to be extremely urgent in order to ensure its appearance in the next day's Gazette.

Matter intended for publication in the Supplement should reach the Press not later than Thursday.

WM. ROSS.

Publisher, Gasette of Intia.

compared with the corresponding period of 1895-96.

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A R COX

#### GOVERNMENT OF INDIA.

## DEPARTMENT OF REVENUE AND AGRICULTURE.

#### INVENTIONS and DESIGNS.

Calcutta, the 17th March 1897.

#### NOTIFICATIONS.

No. 939 P.—APPLICATIONS in respect of the undermentioned inventions have been thea, under the provisions of the Inventions and Designs Act of 1888, in the office of the Secretary appointed under that Act during the week ending 13th March 1897:—

No. 85 of 1897.—Jogodiswar Ghatak, mechanic, of 42, Chetla road, Alipur Post Office, Calcutta, for a spring dhenki for husking and cleaning paddy and other grains.

No. 89 of 1897.—Amended application—See No. 48 of 1897.

No. 90 of 1897.—Donald Cameron, civil engineer, of No. 1, Sylvan road, Pennsylvania, Exeter, England, and Frederick James Commin, fellow of the institute of surveyors, of No. 7, Bedford Circus, Exeter, England, for improvements in apparatus for automatically alternating the delivery of liquid to two chambers or receptacles and also its discharge therefrom, particularly applicable to sawage filters.

No. 91 of 1897.—Arthur Reginald Adams, chemist, of Guy's hospital, London bridge, in the county of Surrey, for improvements in or relating to electric batteries.

No. 92 of 1897.—Donald Cameron, civil engineer, of No. 1, Sylvan road, Pennsylvania, Exeter, England, and Frederick James Commin, fellow of the institute of surveyors, of No. 7, Bedford Circus, Exeter, England, for improvements in the treatment of sewage, and in apparatus therefor.

No. 93 of 1897.—Donald Cameron, civil engineer, of No. 1, Sylvan road, Pennsylvania, Exeter, England, Frederick James Commin, fellow of the institute of surveyors, of No. 7, Bedford Circus, Exeter, England, and Arthur John Martin, civil engineer, of Bradminch House, Exeter, England, for improvements in apparatus for the treatment of sewage or other liquids.

No. 94 of 1897.—John Jones, foreman engineer, of Merthyr Tydil, in the county of Glamorgan, Wales, for improvements in blast pipes or apparatus for inducing draft in boilers of locomotive, portable, traction and other such engines.

No. 95 of 1897.—Shaikn Karim Bakhsh, contractor, son of Husain Bakhsh, Turkman Gate, Delhi, for improvements in the construction of sugarcane mills.

No. 96 of 1897.—Hanson's Fire-Proof Floor Syndicate, Limited, manufacturers, of 28, Victoria street, Westminster, London, for a new method of constructing fire-proof floors, flats, partitions and walls.

No. 97 of 1897.—George Spalding and John Steele Robbins, gentlemen, both citizens of the United States, and both of 361, El Dorado street, Stockton, county of San Joaquin, State of California, United States of America, for improvements in ploughs and rotary disk ploughs.

No. 98 of 1897.— Charles Henry Freeman Underwood, doctor of medicine, licentiate of the King and Queen's college of physicians of Ireland, licentiate of the Royal college of physicians of Edinburgh, licentiate of the Royal college of surgeons of Edinburgh, of No. 79, Meadows street, Bombay, for appliances for the preparation of water charged with chlorine.

No. 99 of 1897.—Major S. A. E. Hickson, Royal engineers, Colaba, Bombay, for a rifled and prismoidal-chambered barrel motor for steam or gas power.

No. 99A of 1897.—Amended application—See No. 392 of 1896.

No. 940 P.—Specification of the undermentioned invention has been filed, under the provisions of the Inventions and Designs Act of 1888, in the office of the

Secretary appointed under that Act, and copies have been sent to the Governments of Fort St. George and Bombay, the Chief Commissioner of Burma, and the Director of the department of land records and agriculture, North-Western Provinces and Oudh. This and other specifications are open to public inspection, from 11 A.M. to 4 P.M., at the Secretary's office (Imperial Secretariat, Government Place, West, Calcutta), on payment of a fee of one rupee, and a certified copy of any one of them will be supplied on payment of the fixed expenses of copying:—

No. 228 of 1896.—Charles Langdon-Davies, electrician, of 45, Redcliffe square, Kensington, in the county of Middlesex, for improvements in rapid telegraphic transmission on cable lines. (Specification filed 3rd March 1897.)

No. 941 P.—THE fees prescribed in Schedule 4 of Act V of 1888 have been paid for the continuance of exclusive privilege in respect of the undermentioned inventions for the periods shown against each:—

No. 134 of 1888.—Fredrick Robert Jones, M.I.M.E., State engineer, Sirmoor, Nahan, Punjab, for improvements in vertical sugarcane mills. (From 23rd March 1897 to 23rd March 1898)

No. 56 of 1891.—Alexander Login Lineff, electrical engineer, of 88, High road, Chiswick, in the county of Middlesex, for improvements relating to electric traction. (From 10th March 1897 to 10th March 1898.)

No. 942 P.—WHEREAS the inventors of the undermentioned inventions have respectively failed to pay within the time limited in that behalf by the fourth schedule to the Inventions and Designs Act (V of 1888) the fees hereinafter respectively mentioned, it is hereby notified that under the provisions of section 8, sub-section (2), of the said Act, the exclusive privilege of making, selling and using the said inventions in British India and of authorising others so to do has ceased:—

No. 140 of 1892.—Eduard Luhmann's invention for improvements in process of extraction of carbonic acid gas from bicarbonates. (Specification filed 12th December 1892.)

No. 185 of 1892.—Daniel Whitney Houghton's invention for a desiccating box or chest for the preservation of wearing apparel or other articles of value from damp or atmospheric deterioration. (Specification filed 13th December 1892.)

No. 202 of 1892.—William Henry's invention for electrical generator. (Specification filed 9th December 1892.)

No. 245 of 1892.—John Armstrong Chanler's invention for improvements in pavements.

(Specification filed 12th December 1892.)

Fee in respect of the continuance of an exclusive privilege-

(4) (a) After the filing of the specification and before the expiration of the fourth year from the date of the filing thereof—

The sum of R50 for each of the said inventions.

#### NOTICES.

All communications relating to Act V (the Inventions and Designs Act) of 1888 should be addressed to the "Secretary to the Government of India, Department of Revenue and Agriculture (PATENTS BRANCH), CALCUTTA."

The office of the Secretary under the Act is open for the transaction of business from 11 A.M. to 4 P.M. on all days except Sundays and gazetted holidays.

The Government of India are advised that as trade marks are not "designs" within the meaning of the Act, they cannot be registered under Part II.

The fees payable under the fourth and sixth schedules are now collected in cash, and applicants are warned that they must be responsible for any delay in cashing cheques.

Copies of the weekly notifications, and of the quarterly lists, of applications and specifications filed in the Secretary's office are now on sale to the public at one anna and eight annas a copy respectively.

Attention is requested to the rules made by the Government on the 10th October 1895 in regard to the preparation of applications, specifications and drawings.

All applications made under the Inventions and Designs Act, V of 1888, will from this date (December 19th, 1896) lie in the visitors' room of the Patents Office for ten days from the date of the Gasette of India in which their filing may have been notified; or, if the tenth day is a holiday, till the evening of the office day next following.

A. T. PRINGLE,

Offg. Secy. under the Inventions and

Designs Act, 1888.

#### BANK OF BENGAL.

Statement of the Affairs of the Bank of Bengal for the week ending 16th March, 1897.

	1	LIABI:	LIT	IES.	R	a.	p.	ASSETS.	R	a.	p
Capital paid-up	•	•	•	•	2,00,00,000	O	o	Government Securities 42,7	1,168	0	C
								Other authorised Investments 01,1	6,650		•
Reserve Fund	_	_			76,00,000	^	o	Loans on Government and other authorised Securities 2,76,7	8 211	, =	•
	•	•	•	•	70,00,000	Ü	U	Accounts of Credit on Government	0,311	٠5	•
		R	a.	p.				and other authorised Securities . 2,27,8	5,350	3	C
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				•			٠	RUPERS . 10,22,2	2,794	0	9

BANK OF BENGAL, Calcutta, the 19th March, 1897. F. T. LEWIS,

Chief Accountant.

Rate for Demand Loans 10 per cent.

Percentage 20'9.

By order of the Directors,
W. D. CRUICKSHANK,

Secretary and Treasures.

#### ADMINISTRATOR GENERAL OF BENGAL.

## Natice of death sent to the Administrator General of Bengal under Section 64 of Act II of 1874.

Name of deceased.	Place of death.	Date of death.	By whom death reported and when.	REMARKS.
Alexander Brady .	Presidency General Hospital	17th February, 1897 .	The District Judge, 24- Parganas, on 27th February, 1897.	The deceased resided at No. 19, Lall Bazar. No Will found. No one had applied for Administration.
John Miller	Presidency General Hospital.	15th February, 1897 .	The same District Judge, on 20th February, 1897.	The deceased was an inmate of the Alms House. No Will found. No one had applied for Administration.
S, Andricopoulos .	Presidency Genera Hospital.	3rd December, 1896 .	The same District Judge, on 25th February, 1897.	The deceased resided at No. 203, Pow Hazar Street. No Will found. No one had applied for Administra- tion.
Juman Wahlaman .	Présidency Genera Hospital.	l 15th February, 1897	The same District Judge, on 25th Feb- iuary, 1897.	The deceased was of the S.S.  Dagnear moored at Budge Budge. No Will found. No one has applied for Administration.
Mrs. Isabella McDowell.	Presidency General Hospital.	d 12th February, 1897	The same District Judge, on 22nd February, 1897.	The deceased resided at No. 15, Waterloo Street. No Will found. No one has applied for Administration.
John Wales	Presidency Genera Hospital.	d 11th February, 1897	The same District Judge, on 22nd February 1897.	The deceased was Commander of the River SS Kattler. No Will found. No one had applied for Administration.
Mrs. Clara Grin .	Mandalay .	Sth January, 1897	The Additional Judge, District Court, Man- dalay, on 10th Febru ary, 1897.	Leon Grin, the Proprietor of the
J. B. Robinson :	. Agra	. 27th October, 1896	The District Judge Agra, on 26th Feb ruary, 1897.	

L. P. D. BROUGHTON,

Administrator General of Fengal.

7, Council House Street, Calcutte, 17th March, 1897.

#### HIGH COURT-ORIGINAL SIDE.

#### NOTIFICATION.

Calcutta, the 16th March, 1897.

The Honourable the Chief Justice of the High Court of Judicature at Fort William in Bengal has, with the approval of His Excellency the Vicerov and the Governor General of India in Council, appointed Mr. W. A. Bonnaud, Barrister-at-Law, to officiate as Clerk of the Crown, during the absence of Mr. J. G. Apcar, on leave, or until further orders.

By Order, R. BELCHAMBERS,

Registiar.

# OFFICE OF THE COMPTROLLER AND AUDITOR GENERAL, The Treasury.

#### NOTIFICATION.

Calcutta, the 15th March, 1897.

RATE OF EXCHANGE COMPENSATION ALLOWANCE.

No. 1911.—Under Rule 8 of the Rules published with Government of India, Finance and Commerce Department, No. 3624-A., dated 18th August, 1893, it is hereby notified for general information that the market rate of exchange for the first quarter of 1897-98 has been fixed at 1s.  $33^{7}_{2}d$ ., the percentage of salary admissible on account of Exchange Compensation Allowance in that quarter being R9-2-2 approximately.

A. F. COX,

Offg. Comptroller General.

## INDO-EUROPEAN TELEGRAPH DEPARTMENT.

#### NOTIFICATIONS.

Calcutta, the 15th March, 1897.

No. 55.—Mr. H. B Harrison, Superintendent, has been granted fur lough for one year and three months, under Article 340 (b) of the Civil Service Regulations, with effect from the 7th January, 1897.

#### The 17th March, 1897.

No 56.—ERRATUM.—In the Indo-European Telegraph Department Notification No. 44, dated 16th September, 1896, alter the date from which the reversion and the promotion sanctioned therein was to have effect from 14th to 31st July, 1896.

No. 57.—Mr. F. W. Townsend, 1st Officer, I. G. T. S Patrick Stewart, has been granted, by the Director, Persian Gulf Telegraph, furlough for eight months, under Article 340 (b) of the Civil Service Regulations, with effect from the 10th March, 1897, subject to confirmation by the Director-in-Chief, Indo-European Telegraph Department.

#### F. E. GODFREY,

Examiner of Telegraph Accounts.

#### SURVEY OF INDIA DEPARTMENT.

#### NOTIFICATIONS.

Calcutta, the 16th March, 1897.

No. 194.—Captain C. H. D. Ryder, R.E., Deputy Superintendent, 2nd grade, is granted privilege leave for three months, under Article 291 of the Civil Service Regulations, with effect from the 18th March, 1897, or the subsequent date on which he may avail himself thereof.

No 105.—In supersession of Notification No. 188, dated 4th February, 1897, the following Notifications are issued:—

No. 196.—Captain R. J. H. L. Mackenzie, R.E., Deputy Superintendent, 1st grade (on furlough), having reverted to the Imperial Establishment, the following promotions are made with effect from the 1st January, 1897:—

Brevet Major W. J. Bythell, R.E., Officiating Deputy Superintendent, 1st grade, is confirmed in that grade.

Captain C. C. D. Morice, R.E., Officiating Deputy Superintendent, 2nd grade, is confirmed in that grade.

No. 197.—The services of Colonel M. W. Rogers, R.E., Superintendent, 1st grade, having been replaced at the disposal of the Military Department with effect from the 4th February 1897, vide Revenue and Agricultural Department Notification No. 11—169-2, dated 4th January 1897, the following promotions are made from the same date:—

Mr. E. C. Barrett, Superintendent, 2nd grade, to be Superintendent, 1st grade.

Mr. W. H. Reynolds, Officiating Superintendent, 2nd grade, is confirmed in that grade.

Captain G. P. Lenox-Conyngham, R.E., Deputy Superintendent, 2nd grade (on furlough), to be Deputy Superintendent, 1st grade.

Captain H. A. D. Fraser, R.E., Officiating Deputy Superintendent, 2nd grade, is confirmed in that grade.

No. 198.—The services of Captain C C. D. Morice, R.E., Deputy Superintendent, 2nd grade, having been replaced at the disposal of the Military Department, vide Revenue and Agricultural Department Notification No. 298—19-3, dated 24th February 1897, the following

promotions are made with effect from the 1st March, 1897:—

Captain C. H. D. Ryder, R.E., Officiating Deputy Superintendent, 2nd grade, is confirmed in that grade.

Lieutenant F. W. Pirrie, I.S.C., Officiating Assistant Superintendent, 1st grade, is confirmed in that grade.

No. 199. - The following temporary promotion is made with effect from the 1st March, 1897 :-

Lieutenant C. W. H. Symonds, I.S.C., Assistant Superintendent, 1st grade, to officiate as Deputy Superintendent, 2nd grade.

CHAS. STRAHAN, Major-Genl., R.E., Surveyor General of India.

# SURVEY OF INDIA DEPARTMENT, TRIGONOMETRICAL BRANCH.

#### NOTIFICATION.

Dehra Dun, the 10th March, 1897.

No. 37.—Mr. J. A. Higgs, Sub-Assistant Superintendent, 1st grade, Survey of India, is granted privilege leave for two months, under the provisions of Article 291 of the Civil Service Regulations, with effect from the forenoon of the 9th March, 1897.

> ST. G. GORE, Lieut.-Col., R.E., Supdt., Trigonometrical Surveys.

# AGENT TO THE GOVR.-GFNERAL AND CHIEF COMMISSIONER IN BALUCHISTAN.

### NOTIFICATION.

Quetta, the 9th March, 1897.

No. 737.—In this Office Notification No. 722-C., dated the 27th January, 1897, for "in the forenoon of the 22nd idem" read "in the forenoon of the 24th December, 1896."

By Order,

S. G. KNOX, Lieut., Second Assistant.

#### NORTHERN INDIA SALT REVENUE DEPARTMENT.

#### NOTIFICATION.

#### APPOINTMENTS.

Agra, the 8th March, 1897.

No. 249 - Inspector D. G. Barlow, Sambhar Division, is appointed to officiate as Assistant Superintendent of the Ajmere-Merwara Circle, (

Upper Division, Internal Branch, during the absence on deputation of Mr. D. Durham, Assistant Superintendent, or until further orders.

# A. B. PATTERSON,

Commissioner, N. I. Salt Revenue Dept.

#### TREASURE TROVE.

#### NOTICE.

It is hereby notified under section 5 of Act VI of 1878, that, on or about the 15th December, 1896, 15 gold pieces, worth about R25, and weighing about 14 tolas, were discovered by Para Kallan in Survey No. 130 of Solavithiya-puram village, Negapatam Taluk, belonging to Pattadar Sundaram Pillai of the village.

2. All persons claiming the said treasure, or part thereof, are hereby required to appear personally, or by Agent, before the Collector of Tanjore, at his office, on the 3rd August, 1897, in view to the matter being enquired into and determined according to law.

> J. ANDREW. Acting Collector.

TANJORE COLLECTOR'S OFFICE, Vallam, 3rd March 1897.

### DIRECTOR GENERAL OF RAILWAYS.

# NOTIFICATION.

Calcutta, the 15th March, 1897.

No. 19 .- Mr. J. H. Murray, Assistant Traffic Superintendent in class III, grade 1, of the Superior Revenue Establishment of State Railways, is appointed to officiate as District Traffic Superintendent, North Western Railway, in class II of that Establishment, with effect from the 1st March, 1897, during the absence of Mr. F. A. Higman, on privilege leave, or until further orders.

> T. GRACEY, Colonel, R.E., Director General.

#### POST OFFICE.

#### NOTIFICATIONS.

Unclaimed Letters held in the Calcutta General Post Office on the 16th March, 1897.

Dixon & Co.

(Stationers).

Bayley, V. S.
Bengal, Mica Mining
Association.
Bianchi, King & Co.
(Booksellers.)
Bland & Sons, Thos, Geranian, Monsieur.
Bland & Sons, Thos, Gilmour & Co., H.
Gunmakers.
Roggiano, C.
Buchanan, Bros.
Coppenoll, Mrs. Van, care of Sir Greville
Smith.
Curtis, W. S.
Director of the
Bengal General
News Agency.

Dixon & Co.
(Stationers).
Elliott, Wallace
& Co.
(Government Contractor).
Pactor & Co.
(Government Contractor).
Pactor & Co.
(Government Contractor).
Pactor & Co.
(Government Contractor).
Pactor & Co.
(Government Contractor).
Pactor & Co.
(Government Contractor).
Pactor & Co.
Penny, A. S. (care of Geo. William.
Son & Co.).
Redmond, W. G.
Secretary to the
Stereoscopic Compy.
Smith & Co., J.
Stolberg & Co.
Taylor, John (care of Malalin & Co.)
Whiteman & Co.
Taylor, John (care of Malalin & Co.)
Whiteman & Co.
Whiteman & Co

# Letters marked " Care of Post Office."

Brown, J. Nesbit.
Carran, A.
Chanter, Miss.
Chectham, James.
Chectham, James.
Choriton, A. (of
Manchester).
Clarke, W. W.
Cochran, R. C.
Coghlan, H.
Colley, H.
Cooper, H. D.
Corbitt, W. L.
Coulter, R. T.
Cross, J. C.
D'Aiguebelle, P.
Daly, H.
Davis, Mrs. L.
DeCruze, Mrs. H.
Deflant, Mrs.
Deflant, Mrs.
Deflant, Mrs.
Descos, Monsieur.
Debouza, J. F. (care
of Roland Seeger).
DeVine, Dr. C. L.
Dick, R.
Dollie, Mr. Duck, R.
Dollie, Mr.
Draketord, F.
Dumas, M s. H.
Eaton, Sam.
Eaves, S. C.
Evans, H. Evans, R.
Evantier, Henri.
Fenn, R.
Fleming, A.
Forbes, J. D.
Friedman, S. M. R. Gerette, Miss Leoni. Given, W. Scott.

Hinckes, R. Tichbourne.
Hind, Arthur, Mrs.
Hosking, R.
King, J. G.
Knoll, H.
Lampard, P.
Leal, W.
Lemon, E. A.
Lefancheur, J.
Lusser, T. O.
Lockhart, Mrs.
Lopezco, Mrs. F.
Lynch, C. F.
Matland, T.
Mardon, H. Martin, Mrs. C. N.
Martin, Mrs. C. N.
Martinez, John.
Mathieson, A. Maxwell, H. McIlwraith, H.
Darwin, Dr.
McKenzie & Kiiwan (American Steress-copic Travelling Agenia).
Michael, Miss A.
Mitri, Ibrahim. Mourhead, Miss V. Moigan, D. W., Capt.

Morse, P. E.
Nicoll, G., Mrs.
Noaihe, Mrs.
Noble, J. R.
Oliver, Mrs.
Oliver, Mrs.
Coliver, Mrs.
Olman, T. Olman, I. Palomino-de Castro

Aldham, C. J.
Allix, Maurice.
Anderson, A. G.
Armstrong, T. W.
Back, Fanney, Miss.
Bacson, Gene.
Banson, Jennie, Mrs.
Barrett, C. J.
Beatson, Walter
W. G.
Birch, J. W.
Bianeche, Miss A.
Brincati, S.
Brown, G. J., Mrs.
Brown, J.
Carran, A.
Chanter, Miss.
Chacters marked "Care of Pest Office."

Gordon, Mrs.
Gordon, Mrs.
Gordon, Mrs.
Gordon, Mrs.
Gordon, Mrs.
Green, G.
Greenway, A. C.
Robertson, Wm.
Bees, Mrs. Stanley.
Robertson, Wm.
Bees, Mrs.
Kablett, F. A.
Robertson, Wm.
Bees, Mrs.
Kanalal, A.
Ranage, W.
Randall, A.
Randall, A.
Robertson, Ws.
Rees, Mrs.
Bees, Mrs.
Bee Silnena, Miss E.;
(care of F. G.
Ashwood, Esq.).
Simpson, H. R. Mrs.
Simpkins, Louis.
Smalley, Mr. (care
of J. H. Dunkerley).
Smith, H. J.
Smith, Mrs.
Smith, W. L.
Sinclair, M. D.
Snowball, W.
Sommer, P. Sommer, P. Stokes, Miss. Sommer, P.
Stokes, Miss.
Symington, A.
Talbot, A.
Thomas, Miss Mary.
care of T. Ryan,
Esq.
Vallacanee, J.
Vallacanee, J.
Vallace, Mrs. F.
Walesby, R. N.
Weinblatt, P.
Wightman, F. W.
Wilkina, Erwin.
Williams, B.
Williams, B.
Williams, Ernest.
Wilson, R. J.
Turner.
Winter, A. L.
Winter, A. L.
Winter, Mrs. E. C.
Winters, Mrs. N.
Wirth. M. M.
(Pacific Circus).
Young, Mrs. S. R.
Zuel, Esq.

# Registered Letters and Parcels.

Daly, H. Ryan, L., Mrs. Solomon, Rachel, Mullagerino, Max. Peters, E. Ryan, L., Mrs. Solomon, Rachel, Miss. Sommer, Paul.

Sommer, Paul.

Radmore, F.

Wilson, R. J. Tuiner.

#### Unclaimed Letters held in the Bombay General Post Office.

Abel, H. F. Alexander, C. N. Anton, Del Medico. Blewett, C. T., Major, R.A. Bloomield, J. G. Bailev, C. Bailey, C. Barton, Marjore, Miss.
Cocks, G.A.
Cocks, G.A.
Chorlton, W. B.
Carey, J.
Cajo Umberto.
Cox, H. E.
Curtis, W. S.
Daniel, A.
Edulji Jamsetji.
Ferror, Michael H.
(Heng. C. S.).
Falkenxflug, S.
Francis, Jas. Muss. Francis, Jas. Fuckermann, Ewa. Grant, J., Col. Griffin, Robert.

Gaucheram, Thos.
Golta, Franc (M. R.
C. S.)
Geary, J. W.
Howthorne, Harry.
Hilson, K.
Houston, John.
Hawse, C.
Hall, W.
Hieller. Max.
Honder, P.
Ram Gurkha Tej.
Hicker. Hall, W.
Heller, Max.
Hamilton, Lilias, Dr.
Hzzard, A. H.
John, M. A.
Jacomb, Nurse.
Johnson, Mary B.,
Miss.
Keilly, H. P., Mrs.
Knoll, Hans.
Kohllheff, E. M.
Kohllheff, E. M.
Virii Narayanji. Limbibboy Rustom-ji Hilimoria. Lawrence, G. Lawsen, H. Lawrence, G. H.

Virji Narayanji. Virji Narayanji Vaz, J. Wecks, F. Wallace, E. A. Warbrick, A.

Unclaimed Letters held in the Barrachpure Post Office on the 15th March, 1897.

Battersby, R.R. Chitan, Mrs. Cookson, F. E. C. Ormerod, Mrs.

Parsons, G. H. Perer, Mrs. Sanderson, W. C. Sulyarde Cary.

Thomson, W. Wight, W.

# The 20th March, 1807.

### CALCUTTA POST OFFICE NOTICE.

Mails for	Date of closing at Calcutta	Route by which despatched.
Aden, Egypt, Europe, America, Zanzibar, Mozambique, Dela- goa Bay, Mauritius, Madagas- car, Kéunion, etc., Natal and Cape Colony, and in general all countries served through the United Kingdom.	1897. 24th Mar.	Per P. & O. Str. from Bombay.
Parcels for the United Kingdom and other Foreign places.	23rd ,,	Ditto.
*Australasian Colonies	26th ,,	Vid Tuticoria
Colombo	22nd 🙀	Per P. & O. Str.
Straits Settlements, China, and lapan.	23rd ,,	Per Steamer
Rangoun and Moulmein	25th ,,	Per B. I. S. N. Co.'s Steamer.
Rangoon, Moulmein, Tavoy, and Mergui.	22nd ,,	Ditto.
Rangoon, Moulmein, Penang, and Singapore.	20th ,,	Ditto.
Ditto ditto ditto Akyan, Kyankpyn, Sandoway, and Rangoon.	27th ., 24th ,,	Ditto. Ditto.
	22nd ,,	Per Steamer
Mauritius, Réunion, Mayotte, Nossi Be, Delagoa Bay, Natal, and Cape Colony.	attp "	Vid I uticorin
Madras, Colombo, Straits Settle- ments, China, and Japan.	23rd ,,	Per , A. Lloyd's Str. Aglaja.

Although the date entered in column 2 is, as far as can be cal-Although the date entered in column 2 is, as far as can be calculated, the latest safe date of costing for the next Mail Steamer, full allowance being made for the steamer being in advance of her published timing, Mails for the places mentioned in column are despatched daily to Colombo, so that they may proceed by any steamer that has been unusually accelerated or retarded, or by any special opportunity that may be afforded by a steamer not belonging to one of the regular lines.

The letter-box for Inland articles (including articles for Burma and Port Blair and for Ceylon by land route) will be cleared for the last time for articles without the late fee at 7-30 P.m. precisely, after which hour inland letters and papers fully prepaid and bearing an extra postage stamp of half anna will be received up to 8-45 P.m. with a late letter fee of 1 anna for the Chord Mail only.

On the day of despatch of the Mail for the Australasian Colonies vid Tutico in, the letter-box for Foreign articles will be cleared for the last time for articles without the late fee at 8-30 P.M., and late letters and papers fully prepaid will be received up to OP.M.

On the day of despatch of the Mail for Europe, the letter-box for Foreign articles will be cleared for the last time for articles without the late fee at q. P.M., and late letters and papers fully prepaid will be received up to 9-30 P.M. On other days the letter-box for Foreign articles will be cleared for the last time for articles without the late fee at 7-30 P.M., and late letters and papers will be received up to 9 P.M. for despatch by any Foreign Mails despatched the same night. The late fee for Foreign articles in a anneas, which must be prepaid in stamps affixed to the articles.

JOHN OWENS,

Presidency Postmaster, Calcutla.

### PUBLIC WORKS DEPARTMENT.

# NOTIFICATION.

Simia, the 20th September, 1803.

A Registry Office for men of all grades out of employ is kept up by the Principal, Thomason College, Roorkee. Officers requiring men are requested to apply to Principal.

> J. CLIBBORN, Major, S.E., Principal, Thomason Callege

# GOVERNMENT CINCHONA FEBRIFUGE.

Cinchona Febrifuge can be purchased by all Government officers, and by anyone taking six pounds at a time, from the Superintendent, Botanic Garden, Calcutta, at the following rates—per four-ounce tin, Ra-8; per eight-ounce tin, R5; per pound tin, R10. The general public can be supplied by the Superintendent, Botanic Garden, for cash only, at the undernoted rates: per four-ounce tin, R3; per eight-ounce tin, R6; per pound tin, R12. This medicine is also sold by the principal European and Native druggists in Calcutta. Postage, four annas per four-ounce tin, eight annas per eight-ounce tin, and twelve annas per pound tin, in addition to the foregoing rates.

# سنکونا فبری فیوج یعنہ تپ بھگانے والے سٹکونا \*

سنکونا فبری فیری کاکته کے برقانکل کارتی یعنے کے بینی باغ کے سپرنٹنڈنٹ صاحب سے مرایک ماازم سرکاری اور ایک مشت چهه پرنڈ تک لینے والا مر آدمی مسب نرح ذیل خرید کرسکتا می — یعنے چار ارنس والا تیں بقیمت در رزیده آنه ؛ آنهه ارنس والا تیں بقیمت یانی رزیده ؛ ایک پرنڈ والا تیں بقیمت سرزیده ه

عام آدمیر کو یہ دوا برقانکل کارتی یعنے کمپنی باغ کے سپرنٹنڈنگ صلمب سے بقیمت نقد حسب نرج ذیل مل سکتی هی ۔ یعنے چار ارنس رالا ٹیں بقیمت تیں ررپیہ ؛ آله ارنس والا ٹیں بقیمت چه ررپیه ؛ یک پرنڈ رالا ٹیں بقیمت بارہ ررپیہ ،

یہہ موا کلکتہ کے بوے بوے وایتی اور دیسی سواخانی میں بھی بکتی ھی ۔ ماسواے قیمت مذکورہ بالا کے محصول قاک چار اونس والے تیں کا اُتّبہ اُنہ ؛ اور ایک چار اُنہ اُنہ ؛ اور ایک چہند والے تیں کا بارہ اُنہ ،

#### PURE SULPHATE OF QUININE.

Manufactured at the Bengal Government Cinchona Plantation.

From 1st April, 1896, the price of this Quinine will be as follows:—

1-pound tin, R18, or, post free, R18-12.

1 ,, R 9, ,, R9-8. 1 ,, R4-8, ,, R5.

Analysis shows this Quinine to be of the purest manufacture; and it is guaranteed to be free from wilful mixture with the inferior alkaloids, Cinchonine and Cinchonidine. It is for sale only to Government officers, and only for cash, and may be had from the Superintendent, Botanic Garden, Seebpore, near Calcutta.

# ৰদদেশের গবর্ণমেন্টের সিন্কোনা আবাদে প্রস্তুত . বিশুদ্ধ কুইনাইন।

>>>> সালের >লা এঞেল হইডে এই কুইনাইবের নিয়লিখিত মুখ্য হইবে, বথা—

- ১ এক গৌও টন . ১৮১ বা ভাকবাণ্ডল বিনা ১৮৮০
- । बार .. ., 🦻 📜 भा-

পরীক্ষা করিয়। দেখা গিরাছে যে এই কুইনাইন অভি বিশুভ দ্ধশে একং ইহা বে নিন্কোনাইন ও নিন্কোনীচাইন নামক অপকৃষ্ট ক্ষারের সহিত ইক্ষা পূর্বাক বিশান হয় নাই
ভাহার গারাকী দেওয়া বাইভেছে। ইহা নগন মুলো কেবল স্বর্ণমেক্টের
ক্রাচারীসপের নিকট বিক্রম করা বাইবে, এবং কলিকাভার নিকটছ
শিবপুরের কোম্পানির বাধানের স্পারিক্টেভেক্টের নিকট পাওয়া
ইতে পারিবে।

# Catalogue of Books procurable from Thomason College Book Depot, Roorkee.

#### Application to be made to Curator.

CASH MUST ACCOMPANY ORDER. ARTICLES WILL BE SENT BY VALUE-PAYABLE POST TO PERSONS IN GOVERNMENT EMPLOYMENT ONLY.

It is advised that letters containing remittances be registered.

N.B.—The Revued Prices herein entered cover the cost of packing, postage, and other incidental charges (except commission for Value-payable supplies), and are for all purchasers other than resident College Students.

brawing Instruments (electrum) are available at the College Book Depôt at R62 per box. Drawing Instruments, drawing materials, etc., are also obtainable from the Roorkee Workshops, and application should be made to the Superintendent.

# ROORKEE TREATISE ON CIVIL ENGINEERING IN INDIA.

Royal Octavo, with numerous Plates.

Volumes I and II are published in separate convenient sized Sections, as below, but can be bound up it required:

#### VOLUMB I.\*

Section	I.	Building Materials	(1895),	R2-0.
99	11.	Masoury	(1891),	R14.
99		Carpentry	(1889),	
99	14.	Earthwork	(1892),	

#### V. Tools and Plant (never published).

#### VOLUMB II.º

Section	VI.	Buildings	(1891), RI-4.
99		Bridges	(in the Press,
	VIII.	Roads	(in the Press).
	LX.	Railways	(1891), R1-4.
•	X.	Irrigation Works	(1573), #1-8.

Roorkee Treatise on Civil Engineering, Vol. II (1867 edition). R3.

### ROORKEE MANUAL OF APPLIED MECHANICS.

- Vol. I. Direct and Transverse Strain, principally by Analytical Methods, R8.
  - " II. The Stability of Structures, mostly by Graphic Methods (in the Press).

#### MANUALS.

- VII. Surveying (by Major Firebrace, R.E.) (6th edition), with Curve Table (in the Press).
- XIII. Drawing (by Lieut. R. Pulford, R.E.).+ RS.
- XIIIa. Drawing, First Principles of Geometrical (by do.) (4th edition). RI-4.
- XIV. Simple Applied Mechanics (2nd edition), Parts I and II in one. R3.
  - Simple Applied Mechanics, Part II (1st edition). Se.

\* Date of Edition on sale.
† Originally published at \$45, reduced to \$85.

XV. Examples of Estimating. Comprising a progressive series of Estimates (with Plans of Buildings and Bridges, worked in detail). By P. Keay, Eso. and revised by C. C. Sullivan, Esq., Head Master (5th edition) (in the Press).

XVI. Earthwork Estimating, with Practical Tables and Diagrams. By Major A. M. Brandreth, R.E. 4a.

XVII. Specimens of Printing used in the College Drawing Course and Entrance Examinations. 6a.

Note.—The complete Treatise forms the course of the Engineer Class at the Thomason College in Civil Engineering, and the same, omitting Section X, is the course for the Upper Subordinate Class. The other Manuals are the complete course for both Classes in the several subjects of which they treat.

#### MISCELLANEOUS.

#### ENGINEERING WORKS.

Corve Tables, complete, for laying any curve. 4a. Scantlings of Timber for Roofs. Tables and investigation of formulæ for determining size of timbers for Flat Roofs from 8 to 22 feet span, and for Trussed

Roofs from 16 to 50 feet span (and edition). By P. Keay, Esq., Head Master. R1.

Useful Rules and Tables relating to Measurement of Timber. Rules for computing the cubic contents of Round Logs, as well as of Sawn Timbers, with Tables, etc. By Rai Kunhya Lal. R2-8.

O'Callaghan's Earthwork Tables for India, in one large sheet, 8a.; mounted on cloth and bound (in the Press). R1-12.

Tables for Computing Earthwork in Distributaries and small open Channels, in use in Irrigation Department, N.-W. Provinces. R1-4.

Tyndall's Hand-Book of Specifications. R5.

The Indian Engineer's Pocket Book. 4a.

Wooden Bridges and Designs. By Rai Kunhya Lal (in the Press).

Blasting under Water (2nd edition). 12a.

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Trade and Navigation Accounts of British India. Issued month y trom January 800 Sa. (2a.) each part. to December 1590. Royal

Prices and Wages in India, Twelfth Issue, 1895. Thirteenth Isauc. 590. F'cap , boards, K1-8 (Oc.) cach.

External Land Trade of British India. Accounts of the.

hrom January to October, 1890. In monthly p. Roya Svo., stitened. 8a (21.) each part.

Trade and Navigation of British India. Annual Statement for 1895-90, 13th Issue. Voi 1 for 1895-90. kg aza) each

#### COMPTROLLER GENERAL.

Civil Estimate, for 1895-90. Fleaps, boards R5 (R1-4) Finance and Revenue Accounts of the Government of India for 1895 96. R2 (8a)

#### MILITARY DEPARTMENT.

Notes on Nepal by Captain E. VANSITTARI 1876, 8.0 boards R2 42)

Army Regulations, India, Vol IX -Volunteers. Provisional issue, 1396 Guya Sva, paper cover RI Ga.

Regulations for the Royal Artillery in India, 1896. Royal ovo, tall cotts. +2 (m).

Horse-Breeding Manual, 1895 8vo., paper cover on (24)

Combined Lactics. Notes on the Command of a Mixed Force, By a General Other Commanding. Svo., paper cover 44.

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Field Service Departmental Code, Medical. Ri (44.)

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Return of Wrecks and Casualties in Indian Waters, 1895. 124. (34)

# PUBLIC WORKS DEPARTMENT.

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Triennial Report on the Working of the Charitable Dispensaries under the Government of Bengal for the years 1893, 1894 and 1895 K7 (5a.,

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Report on the Rail-borne Traffic of Bengal during the year 1895-96. H1-8 (Ou.)

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Report on the River-borne Traffic of the Lower Provinces of Bengal and on the Inland Frade of Calcutta for 1895-96. K6 (8a.)

# FINANCIAL DEPARTMENT.

Report on the Administration of the Salt Department during the year 1895-96. R1 (211.)

Ditto ditto of Customs Department in the Bengal Presidency for 1895-90. R4 (31.)

Ditto ditto of the Stamp Department during the three years ending the 31st March, 1896. 81.

Bengal Famine Code. Revised Edition of December, 1895. 8a. (2a. 0p.)

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A Guide to the Royal Botanic Garden, Calcutta. By Dr. G. King, 1895. 8a (1a.)

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Ditto ditto in Bengali. Rr (31)

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Report on the Legal Affairs of the Bengal Gove ninear nor 1895-96, 14a /2a.)

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# PUBLIC WORKS DEPARTMENT

Distribution Return of Officers and Subordinates employed on Local Works in Bengal. Correction to the December, 1890. 2a. (§a)

Classified List and Distribution Return of Establish ment of the Public Works Department, Beng it. Corrected up to 31st December, 1896. 4a. (14.07)

Revenue Report of the Public Works Department, Irrigation Branch, Bengal, for 1895-96. R5 (4a)

Hand-book of Rules and Government Circulars for the use of the subordinates of the Public Works Department, Bengal, 4a. (2a)

A Book of Rules for the Sone Canals, Second Edition, 1895. 4a. (3a.)

Memorandum on the Different Methods of Ascertaining the Discharges of Rivers, Canals, and Open Channels, and on the Discharges of Orifices and Overfalls and the Flow of water in Pipes, by C. W. Odling, Esq. R3-b. (44.)

Supplement to the Memorandum on the Different Methods of Ascertaining the Discharges of Rivers, Canals, and Open Channels, and on the Discharges of Orifices and Overfalls and the Flow of water in Pipes, by C. W. Coling, Esq., M. Inst. C.E., with notes by W. B. Bestic, Esq., A.M., I.C.S., and by G. C. Maconchy, Esq. 4a. (2a.)

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# REVENUE.

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The Records Manual, 1895. R1 (20.)

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Tauzi Manual, 1895 Sa. (2a)

The Completion Report of Survey and Settlement for Kanika Wards' Estate, season 1889 -94. K1-12 (30.)

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Short Rules for Petty Survey and Settlements, 1895 4a. (1a.)

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Annual Report of the Dumraon Experimental Farm for 1895-90. 22. (14.)

Annual Report of the Burdwan Experimental Farm for 1895-96. 2a. (\$a.)

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Annual Report on the Survey Operations in Bengal during the year 1894-95 R1-2 (24-)

Agricultural Statistics of the Lower Provinces of Bengal for **15**94-95. **K1-**8 (3a.)

ist of Trees, Shrubs, and Large Climbers found in the Darjeeling District, Bengai. 12a, ,2a)

Report of the Land Revenue Administration of the Lower Provinces for 1895-96. \$3 411)

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Triennial Report on the Administration of the Registra tion Department in Bengal for the years 1843-44, 1844-95, and 1895-96 R1-8 (3a)

Note on the Administration of the Registration Department in Bengal for 1894-35. R1-8 1.1

Notes on the Ganwari Dialect of Lohardaga, Chota Nag pur, by the Rev. E H Walle By. S. P. G., RANCHI, C. (1a.)

Administration Report on the Jails of Bengal for the year 1895. R1-8 (5a)

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Bengal Jail Code. Revised Edition, 1890. R.2 Oa

Appendices to the Jail Code. Revised Edition, 1896. kt (5a.)

Subsidiary Jail Code. Revised Edition, 1895. Rt (34.)

# MISCELLANEOUS.

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 $m{e}_{I}$  NOTE = A list of the books and publications for rale, which are more than two years a d will be found in the 1st Gazate of each month.



# The Gazette of India.

## PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 20, 1897.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

# PART III.

Advertisements and Notices by Private Individuals and Corporations.

#### PROMISSORY NOTES.

#### Lost, Stolen or Destroyed.

The Government Promissory Notes, Nos. 033338, 035763 and 037855, of the 4 per cent. loan of 1865, for Rupees five hundred each, originally standing in the names of Sreenath Mookerjee, G. H. Blaquiere, Executor of S. Blaquiere and Dayal Chunder Sabooyce, respectively, and last endorsed to Brojob da Dabialias Brojo Coomari Dabi, the proprietress, by whom they were never endorsed to any other person. Payment of the above note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is to be made for accrued interest, and for the issue of duplicates in favour of the propriecress after two years from the date of last advertisement.

SRIMOTI BROJOBALA DABI

alias

Brojo Coomari Dabi,

Inh-bitant of cuptipara.

# H TE HINDU FAMILY ANNUITY FUND.

#### NOTICE.

Calcutta, the 19th March, 1807.

The following Resolution was adopted by the subscribers to the Hindu Family Annuity Fund at the meeting held on 30th January, 1897:—

"That the Directors be authorised to draw, in the manner raid down in Rule 65, R25,187 (twenty-five thousand one hundred and eighty-seven rupees) only, during the year 1897-08, from the Deposit Account with the Government of India, to racet the expenditure provided for in the Budget Estimate of the year."

ASUTOSH MUKHOPNOHYA,

ch isrmin.

IRANKISSEN POSE,

Sair etary.





# The Gaz India.

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CALCUTTA, SATURDAY, MARCH 20, 1807.

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## PART IV.

Acts of the Governor General's Council assented to by the Governor General

GOVERNMENT OF INDIA.

### I EGISLATIVE DEPARTMENT.

The following Acr of the Governor General of India in Council received the assent of His Excelency the Governor General on the 19th March, 1897, and is hereby promulgated for general information: -

# ACT No. XI OF 1897.

An Act to facilitate the introduction as legal tender in bucpal of current silver coin of the Government of India.

WHEREAS Her Highness the Begam of Bhopal has, with the concurrence of the Governor General in Council, decided that the current silver coin of the Government of India shall, with effect from a date to be hereafter fixed, be the only silver coin legally current in Bhopal; And whereas Her Highness the Begam of

Bhopal has agreed to receive from the Governor General in Council current silver coin of the Government of India in exchange for Bhopali rupees at an agreed rate;

And whereas it is expedient to facilitate the carrying out of the arrangements aforesaid;

It is hereby enacted as tollows:-

I. (1) This Act may be called the Bhopal Short title and com- Coinage Act, 1897; and mencement.

(2) It shall come into force at once.

2. Notwithstanding anything contained in the Indian Paper Cuerency Act, 1882, the Head Com- XX of 1882. Power to supply in exchange for Bhe pair rupees topices from the missioner of Paper Currenreserve retained under cy may, for the putpose of section 19, Act XX exchange for Bhopali rupees

at the agreed rate, supply to Her Highness the Begam of Dhopal rupees of the Government of India, to an amount not exceeding fifteen millions, from the coin retained and seen ed as a reserve to pay currency notes under section 19 of the said Act:

Provided that the Bhopa<sup>11</sup> (upces received in exchange for the sala supers of the Government of India shall be remitted as soon as convenient to the custody of the said Head Commissioner, and that current silver coin of the Government of India shall, as seen as may be, be coined to the extent necessary to replace the amount of rupees supplied from the reserve as aforesaid, and that the amount so coined shall be retained and secured in the said reserve.

3. This Act shall continue in force for six months from the date of the Duration of Act. first supply of tupees under the powers above conferred.

J. M. MACPHERSON,

Secretary to the Government of India.



# The Gazette of Andia.

### PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCII 20, 1897.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

# PART V.

Bills introduced in the Council of the Governor General of India for making Laws and Regulations, Reports of Select Committees presented to the Council, and Bills published under Rule 22.

GOVERNMENT OF INDIA.

#### LEGISLATIVE DEPARTMENT.

The following Report of the Select Committee on the Bill to amend the Indian Stamp Act, 1879, was presented to the Council of the Governor General of India for the purpose of making Laws and Regulations on the 19th March, 1897:—

We, the undersigned, Members of the Select Committee to which the Bill to amend the Indian Stamp Act, 1879, was referred, have considered the Bill and the paper noted in margin, and have now the honour to submit this our Report, with the Bill as amended by us annexed thereto.

2. As clause 2 of the Bill as introduced referred only to transfers of leases by way of assignment, we have thought it well to insert a new clause which, by the addition of certain words to the heading under No 39 of Schedule I of the Stamp Act, makes it clear how transfers by way of underlease may be stamped.

3. Certain further amendments of the Stamp law were suggested in Committee, but, as we understand that the revision of the Stamp Acts will shortly be undertaken as a whole, we did not deem it advisable to consider them in connection with the present Bill.

4. The publication ordered by the Council has been made as follows:-

		Z	n Engl	ish.			
Gasette.							Date.
Gazette of India	•	•	•	•			6th March, 1897.
Fort Saint George Gazette		•		•	•	•	(Not reported.)
Bombay Government Gazet	te	•	•	•	•	•	**
Calcutta Gazette .	•			•	•	•	10th March, 1897.
North-Western Provinces	8	nd	Oudh	Go	vernm	ent	_
Gazette	•	•	•	•	•		13th March, 1897.
Punjab Government Gazette		•	•	•	•		(Not reported.)
Central Provinces Gazette	•	•	•	•	•	•	13th March, 1897.
Burma Gazette	•		•	•	•	•	(Not reported.)
Assam Gazette	•	•	•	•	•	•	5)
Coorg District Gazette .	•	•		•	•	•	**
Sind Official Gazette .	•	•	•	•	•	•	11

#### In the Vernaculars.

#### None reported.

5. We do not think that the measure has been so altered as to require re-publication, and we recommend that it be passed as now amended.

J. WESTLAND.

M. D. CHALMERS.

P. ANANDA CHARLU.

R. M. SAYANI.

H. E. M. JAMES.

#### No. II.

A Bill to amend the Indian Stamp Act, 1897.

WHEREAS it is expedient to amend the Indian Stamp Act, 1879; It is hereby enacted as follows:—

- I. After section 7A of the Indian Stamp Act,
  Addition of new section 1879, as amended by Act
  No. VI of 1894, section 2,
  Act I, 1879. the following section shall
  be added, namely:—
- "7B. (1) Notwithstanding anything in this Bonds, debentures or Act, any local authority other certificates issued raising a loan under the provisions of the Local on loans under Act XI, Authorities Loan Act 1879, or of any other law for the time being in force, by the issue of bonds, debentures or other · certificates, shall, in respect of such loan, be chargeable with a duty of eight annas per centum on the total amount of the bonds, debentures or other certificates issued by it, and such bonds, debentures or other certificates need not be stamped and shall not be chargeable with any further duty on renewal, consolidation, subdivision or otherwise.
- "(2) The provisions of sub-section (1) exempting certain bonds, debentures or other certificates from being stamped and from being chargeable with certain further duty shall apply

to the bonds, debentures or other certificates of all outstanding loans of the kind mentioned therein, and all such bonds, debentures or other certificates shall be valid, whether the same are stamped or not:

"Provided that nothing herein contained shall exempt the local authority which has issued such bonds, debentures or other certificates from the duty chargeable in respect thereof under the Indian Stamp Act, 1879, prior to its amendment I of 1870, by this Act, when such duty has not already been paid or remitted by order issued under that Act."

- 2. In Schedule I, No. 39, of the said Act,
  Amendment of No. after the heading "Lease"
  39 in Schedule I, Act I in the first column, the
  of 1879. words "including an
  underlease or sublease" shall be added.
- 3. In Schedule I, No. 60, of the said Act, the word "Lease' wherever it occurs, is hereby repealed, and after the said No. 60 Act I of 1879.

  3. In Schedule I, No. 60, of the said Act, the word "Lease' wherever it occurs, is hereby repealed, and after the said No. 60 the following shall be added, namely:—
- "60A. TRANSFER OF LEASE by way of assignment and not by way of under-lease.

  The same duty as a Conveyance (No. 21).

J. M. MACPHERSON,
Secretary to the Government of India

#### GOVERNMENT OF INDIA.

#### LEGISLATIVE DEPARTMENT.

The following report of the Select Committee on the Bill to enable local authorities to borrow money for temporary emergencies was presented to the Council of the Governor General of India for the purpose of making Laws and Regulations on the 19th March, 1897:-

From Honorary Secretary, British Indian Association, Calcutta, dated 15th March, 1897 [Paper No. 1].

From Secretary to Government of Bengal, Municipal Department, dated 15th March, 1897 [Paper No. 2].

We, the undersigned, Members of the Select Committee to which the Bill to enable local authorities to borrow money for temporary emergencies was referred, have considered the Bill and the papers noted in the margin, and have now the honour to submit this our Report, with the Bill as amended by us annexed thereto.

- 2. We have added a sub-clause to clause 2 to make it clear that we are not conferring any new spending power on local authorities. The object of the Bill is merely to enable the local authorities, which at present have power to spend their funds on the objects mentioned, to borrow for the like purposes. Any enlargement of spending power is, in our opinion, a matter for local legislation.
  - 3. The publication ordered by the Council has been made as follows :-

# In English.

	Gas	ette.						Date.
Gazette of India		•		•	•	•	•	27th February, 1897.
Fort Saint George Gazette			•			•		(Not reported.)
Bombay Government Gaze	ette	•				•	•	,•
Calcutta Gazette .	•		•					3rd March, 1897.
North-Western Provinces	and (	Oudh	Gove	nmer	t Gaz	ette		6th March, 1897.
Punjab Government Gazet	ite	•		•	•			11th March, 1897.
Central Provinces Gazette						•		6th March, 1897.
Burma Gazette	•	•						13th March, 1897.
Assam Gazette		•						13th March, 1897.
Coorg District Gazette						•		(Not reported.)
Sind Official Gazette .		•	•		•	•	•	, , , , , , , , , , , , , , , , , , , ,

# In the Vernaculars.

None reported.

4. We do not think that the measure has been so altered as to require re-publication, and we recommend that it be passed as now amended.

> J. WESTLAND. J. WOODBURN. M. D. CHALMERS. P. ANANDA CHARLU. P. PLAYFAIR. JOY GOBIND LAW.

# No. II.

# A Bill to enable local authorities to borrow money for temporary emergencies.

WHEREAS it is expedient to enable local authorities to borrow money for temporary emergencies; It is hereby enacted as follows:—

- Short title, extent Authorities (Emergency) and commencement. Loans Act, 1897.
- (2) It extends to the whole of British India; and
  - (3) It shall come into force at once.
- 2. (1) Notwithstanding anything contained in Power to local authorities Loan the Local Authorities Loan Act, 1879, or in any other law for the time being in force, a local authority as defined in that Act may, with the previous sanction of the Governor General in Council, borrow money on the security of its funds for any of the following purposes, namely:—
  - (a) the giving of relief and the establishment and maintenance of relief-works in time of famine or searcity;
  - (b) the prevention of the outbreak or spread of any dangerous epidemic disease; and
  - (c) any measures which may be connected with, or ancillary to, any of the purposes aforesaid.
- (2) Nothing in this section shall be deemed to authorize any local authority to horrow or spend money for any purpose for which under the law for the time being in force it is not authorized to apply its funds.

- 3. (1) Every loan under the last foregoing
  Power to Governor section shall be made subGeneral in Council to ject to such terms and conditions as the Governor
  General in Council may think fit to impose.
- (2) In particular and without prejudice to the generality of the provisions of sub-section (1), the Governor General in Council may, by general or special order, prescribe—
  - (a) the terms on which the Governor General in Council or the Local Government may lend money under this Act;
  - (b) the manner of recording and enforcing the conditions on which such loans are to be made;
  - (c) the inspection of any works carried out or expenditure incurred by means of such loans;
  - (d) the instalments by which such loans are to be repaid, the interest to be charged thereon and the manner and time of repaying such loans and of paying the interest thereon; and
  - (e) the accounts to be kept in respect of such loans.
- 4. The provisions of sections 6 and 7 of the Application of Section 6. Act XI, 1879 1879, shall apply to the borrowing of money under this Act.
- 5. The provisions of this Act shall apply to Application to loans any loan made after the first day of January, 1897, and before the commencement of this Act by, or with the sanction of, the Governor General in Council to any local authority for any of the purposes hereinbefore mentioned, and every such loan shall be deemed to have been made under this Act.

### J. M. MACPHERSON,

Secretary to the Government of India

l of 1879.



# The Gazette of Andia.

## PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 20, 1897.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

# PART VI.

Proceedings of the Council of the Governor General of India, assembled for the purpose of making Laws and Regulations.

# GOVERNMENT OF INDIA. LEGISLATIVE DEPARTMENT.

PROCEEDINGS OF THE COUNCIL OF THE GOVERNOR GENERAL OF INDIA, ASSEMBLED FOR THE PURPOSE OF MAKING LAWS AND REGULATIONS UNDER THE PROVISIONS OF THE INDIAN COUNCILS ACTS, 1861 AND 1892 (24 & 25 VICT., CAP. 67, AND 55 & 56 VICT., CAP. 14).

The Council met at Government House on Friday, the 19th March, 1897.

# PRESENT:

His Excellency the Earl of Elgin, Viceroy and Governor General of India, P.C., G.M.S.I., G.M.I.E., LL D., presiding.

His Honour Sir Alexander Mickenzie, K.C.S.I., Lieutenant-Governor of Bengal.

His Excellency Sir G. S. White, G.C.I.E., K.C.B., V.C., Commander-in-Chief in India.

The Hon'ble Sir J. Westland, K.C.S.I.

The Hon'ble Sir J. Woodburn, K.C.S.I.

The Hon'ble M. D. Chalmers.

The Hon'ble Major-General Sir E. H. H. Collen, K.C.I.E.

The Hon'ble A. C. Trevor, C.S.I.

The Hon'ble M. R. Ry. P. Ananda Charlu, Rai Bahadur.

The Hon'ble Sir G. H. P. Evans, K.C.I.E.

The Hon'ble Alan Cadell, C.S.1.

The Hon'ble J. D. Rees, C.I.E.

The Hon'ble G. P. Glendinning.

The Hon'ble Nawab Amir-ud-Din Ahmad Khan, C.I.E., Bahadur. Fakharuddoulah, Chief of Loharu.

The Hon'ble Sir Lakshmishwar Singh, K.C.I.E., Maharaja Bahadur of Durbhanga.

The Hon'ble Rao Sahib Balwant Rao Bhuskute.

The Hon'ble P. Playfair, C.I.E.

The Hon'ble Rahimtula Muhammad Sayani, M.A., LL.B.

The Hon'ble Pandit Bishambar Nath.

The Hon'ble Joy Gobind Law.

The Hon'ble C. C. Stevens, C.S.I.

The Hon'ble Sir H. T. Prinsep, I.T.

The Hon'ble H. E. M. James.

# QUESTION AND ANSWER.

The Hon'ble RAO SAHIB BALWANT RAO BHUSKUTE asked:—
"Considering that the three Divisional, District and Sessions Judgeships constitute the Superior Judicial Service in the Central Provinces, have the

Government of India perceived the desirability of reserving at least one of them, as in the other Provinces, for a member of the Central Provinces Bar?"

The Hon'ble SIR JOHN WOODBURN replied:-

"The Secretary of State has recently sanctioned a fourth Judgeship in the Central Provinces and the Government of India have decided that it is advisable to 'list' one of the Judgeships among the appointments thrown open to the Provincial Service as has been done with a proportion of superior judicial appointments in other Provinces. The rules permit the direct appointment of a person not in the service of Government to such high offices in special cases, as well as the promotion of an officer of the Provincial Service. For the Judgeship about to be 'listed,' a member of the Bar, who is a statutory Native of India and is considered to be the best qualified person for the appointment at present available in the Province, has been selected."

# FINANCIAL STATEMENT FOR 1897-98.

The Hon'ble SIR JAMES WESTLAND introduced and explained the Financial Statement for 1897-98. He said:—

"1. I have the honour to present to the Council the Financial Statement for the year 1897-98; including in it, as usual, the closed Accounts for 1895-96, the Revised Estimates for 1896-97, and the Budget Estimates for 1897-98.

# " Accounts of 1895-96.

"2. The Revised Estimates for 1895-96 closed last year with a surplus of Rx. 951,400. In the accounts this result has been improved by Rx. 582,598, the actual surplus of the year being Rx. 1,533,998.

"The main differences were (1) that the principal heads of Revenue produced Rx. 240,641 more, (2) Railways produced a better net result by Rx. 163,432, (3) the Army net Expenditure was Rx. 213,054 less. The other differences are too small to require separate mention.

"3. It has not been customary in the Financial Statements to give any detailed explanations with regard to the closed accounts of the previous year, for the simple reason that they are usually published in the fullest detail in the Annual Volume of Finance and Revenue Accounts long before the date of the Statement. In the present year they were published earlier than usual, namely, on January 9th, and it is sufficient to lay a copy on the table, and to refer Honourable Members to the analysis of them published in the Gazette of India last Saturday, as the Comptroller General's Appropriation Report.

# "Famine Charges.

"4. Passing to the Revised Estimates for 1896-97 and the Budget Estimates for 1897-98, I call to remembrance what Sir E. Baring said in his Financial Statement for 1882-83, paragraph 92, when he referred to the Famine Insurance Policy: 'We do not profess to finance for a surplus in a year of famine. When a serious famine occurs, it is inevitable that the Expenditure of the year should be greater than the Revenue.' In commencing my Financial Statement of last year, I summed up the actual figures, up to date, of the Famine Insurance Account, but I little thought then that we were on the brink of the disaster for which, during so many years, we had been financially preparing, and that I would so soon have to announce the actual occurrence of the deficits, against which that account is the financial set-off.

"5. I may repeat here the figures of 15 years' Famine Insurance, substituting the actual figures of 1895-96 for those which were shewn in last year's Statement:—

<ol> <li>Spent upon actual Famine Relief</li> <li>Spent upon construction of Protective Irrigation Works</li> </ol>	320,564 1,813,841
3 Spent upon construction of Protective Railways	6,550,931
4. Spent in meeting interest upon the Indian Midland and Bengal-Nagpur Railways	3,631,450
5. Charged as reduction and avoidance of debt, that is, as famine surplus	5,327,299
	17,044,185

- "6. The effect of the Expenditure under headings 2, 3 and 4 is that for the present and all future famines we are so much better equipped with the means of meeting the demands arising out of scarcity, that we may reasonably hope to pass through the period of distress with far less expenditure than otherwise would have fallen upon us. In the two years 1876-77 and 1877-78 of the last great famine the Government of India spent under the head of Famine Relief Rx. 7,493,151; it will be seen that our present estimate for two years of a calamity, which is at any rate much more widely spread, is Rx. 5,606,900: and this difference is due to our far more adequate organization, of which no small part is the better equipment in the form of Railways and Canals, with which, as the Honourable Sir J. Woodburn pointed out in his speech in Council on October 15 last, we start. The figures I give of course very far from exhaust, in either case, the cost of the famine to the State; for the loss of Revenue—both ordinary Revenue and Railway Revenue—is very large indeed, and in a hundred different and smaller ways do tamine and scarcity cause increases of State expenditure in all Departments.
- "7. The amount under head (5), Rx. 5,327,299, though charged in our past accounts as expenditure, has really been utilized either in purchase of our own debt, or in reduction of new loans and in the construction of Productive Works. If State Book-keeping as affecting our Revenue Account, were a continuous operation like the carrying forward of a Profit and Loss Account, instead of one meant to show the results of each twelve months' operations taken by themselves, we would have to write off the cost of the present famine against this past charge of Rx. 5,327,299 before taking any part of it as a charge against the Revenues of the current year. It is necessary to bear this in mind, because one consequence of this method of stating our accounts is that in any total of surpluses and deficits, taken over a series of years which include a famine year, the total surplus so stated is less than the actual facts by the amount of the charge for reduction and avoidance of debt.
- "8. I shall have to deal separately with the effect of the famine and scarcity upon our ordinary Revenues and Expenditure; I state here only the totals of the estimated Expenditure upon direct famine relief. They amount to Rx. 1,965,700 in 1896-97 and Rx. 3,641,200 in 1897-98, total Rx. 5,606,900. The first of these figures is largely based on consideration of known actuals for part of the year, but in neither case can I put forward the figures as estimates in the sense in which we ordinarily use that term. Famine relief is administered upon certain definite principles, and on a system of test carefully laid down, and all I can say about the estimates of famine expenditure in the future, is that the figures are a summary of the best opinions which the Local Governments can give, as to the chances of the approaching spring crop, and of the crop due next autumn, and of the manner in which these crops, deficient, normal or abundant, will affect the multitudes, reckoned now by millions, who are at present compelled to seek relief at the hands of the State. In some parts of the distressed tracts the favourable

prospects of the spring crop give ground for hope, that the necessities for famine relief will in a short while shew a marked diminution. In others, there is no hope of diminution till the autumn crop is harvested, and there may be any amount of increase. No past experience can serve as a guide in the solution of these difficulties of estimating. The figures must be taken for what they are worth; in some possible circumstances they may be found to be largely in excess of the actual expenditure; in other possible circumstances they may be found far short of it.

- "9. Up to the end of January the actual expenditure was 66 lakhs, of which about 13 were spent upon the Bandelkhand famine in the earlier part of the year, a famine of very great intensity for its small area, and so quietly and effectively managed by the Local Government that hardly anything was heard of it outside official circles. It is forgotten bow in the presence of the greater calamity with which that same Government, as well as others, have to deal.
- "To. The amounts charged as famine relief are independent of very large advances under the Land Improvement and Agricultural Loans Acts. But they include advances of another kind which have also been largely made by Government, namely, advances to Landholders for works to be conducted by them on Famine Relief principles for the employment of their famine-stricken tenants, in respect of which they undertake to reimburse something approaching to the actual value of the work.

"The measure of the Land Improvement and Agricultural advances due to the famine may be judged from the following figures:—

					Land Im	provement :	and Agriculte	iral advances.
					1804-056	1895-99.	1800-07. Revised.	1897-98. Budget.
					Rx.	Rx.	Rx.	Rx.
Central f	rovii	ices	•	•	81,100	36,800	103,000	110,000
Bengal					9,300	9.700	5 <b>5,00</b> 0	50,000
North-We	ester	n Prov	inces		65,000	<b>57,6</b> 00	420,00 <b>0</b>	140,400
Punjab	•		•	•	18,700	28,400	80,000	<b>5</b> 0,000
Madras			•	•	28,000	20,400	50,000	25,ისი
Bombay	•	•	•	•	88,700	99,300	35 i,×co	117,700
					<u></u> -			
		Тота	XL.	•	290,800	252 200	1,048,800	493,100
					<u> </u>	-		

- "11. The operations of the Opium Department, that is to say, its usual advances for wells and for cultivation, helped very largely towards the relief of the peasantry in the distressed tracts of the North-Western Provinces and of Bengal.
- "12. While speaking of the finances of famine, it is necessary to note an arrangement in which the Government of India takes part for enabling the Native Bandelkhand States to undertake the necessary expenditure for famine relief of their subjects. They have been hard hit by not one but two or three successive bad seasons, and find themselves in some cases without adequate funds to meet the expenditure. The arrangement made in these cases is that His Highness the Maharaja Sindia has agreed to lend funds to the Native States in question, the Government of India becoming guarantee for the loan and taking measures to ensure its ultimate repayment.

# Revised Estimate of 1896-97.

"13. The Budget Estimates of 1896-97 worked out to a surplus of Rx. 463,100. The Revised Estimates work out to a deficit of Rx. 1,986,900, but between these two figures there are so many differences of detail that it is better to set them out in a tabular form.

					• -		!	Budget.	Revucil.	Revised Better.	Revised Worse
STERLING IN							[		,		,
Revenue	CNGLA	ND—						174,100	319,400	145,300	
Expenditur	•	•	•	•	•	•	L	15,909,400	15.880,600	28,800	•••
NET EXCHANG		• • • • • • • • • • • • • • • • • • • •	. •	•	•	•	Rx.	11,729,900	10,270,400	1,459.500	•••
INE! EXCHANG	E UN	ABUVE	• •	•	•	•	IXX.	11,729,900	10,2/0,400	1,459.500	•••
								27,465,200	25,831,600	1,633,600	•••
REVENUES IN							ŀ	Rx.	Rx.	Rx.	Rx.
Land Reve	nue	•			•		.	26,003,30 <b>0</b>	23,609,200	•••	2,394,100
Opium .		•					. !	6,895.300	6,386,700		508,000
Sált .	•							8,700,000	8,438,200		261,80%
Other Prince	cipal F	!cads	of R	even	ue		.	23,525,600	23,413,400		112,200
Departmen						rest	and !	<b>U</b> .U U.		i	1
Civil Wo	rks	• '		•	•			6,782,900	7,078,400	295,500	
Railways							. i	21,582,800	20,159,600		1,423,200
Irrigation					•			2,883,300	3,200,700	317,400	
Milîtary W	orks						_	50,000	61,100	11,100	•••
Army .	•	•			•		- }	803,600	830,300	32,760	
•							•	07,316,800	93,273,600		4,043,200
Expenditure							}	97,310,000	93,273,000		4,043,200
Direct Den	iands (	on Re	venu	cs —			į	l		1	;
Opium		•		•	•			2,593,900	2,503,900	90,000	•••
Other		•					• }	8,470,700	8,318,700	152,000	•••
Interest	•			•			.	<b>-</b> 960,300	<b>-</b> 911,300	•••	49,600
Civil Depa	rtment	S.	•	•				19,096,100	19,089,500	6,000	•••
Famine Re	lief			•			.	75,000	1,951,200	•••	1,876,200
Protective	Work:	s		•			. ]	523,500	47,200	476,300	
Railways		•			•		. !	13.781,500	13,357,400	424,100	•••
Irrigation	•	•	•					3,201,700	3,248,000		47,200
Military W	orks a	ind Si	ecia	Def	ences		.	1,254,90	1,138,100	110,800	1
Civil Work		•						4,757,800	4,708,100	49,7.0	•••
Army .	•	•			•		- ;	17,480,100	17,205,700	274,400	
Provincial Ai							1	70,274,900	70,657,400		 382.5···
Deduction					lean a	. D.				<u>'</u>	
cial and				es ta	. Ken t	•	ovin i	-886,400	-1,228,500	342,100	•••
		Surplu	ıs ( <del>1</del>	-) D	eficit (	(-)		+403,100	-1,g\$6,g00	-	2,450.00

"14. Of the better receipts in the English account, £68,900 represent premium obtained on issue of India  $2\frac{1}{2}$  per cent stock, and £27,500, interest on investment of each balance. In the account of expenditure in England there are no differences of sufficient importance to require special mention.

"15. The large difference under Exchange is due to the fact that the Budget Estimates were taken at 13.75d., whereas the rate realized has been about 14.46d.

"16. Under Land Revenue there is a very great falling-off, due to the fact that in the districts where the crops failed it was necessary to give large suspensions of revenue. The following figures shew in what provinces the falling-off has occurred, and in the first column of the statement I have shewn the figure which, upon the examination made for the purpose of the Provincial settlements, was established, in our opinion, as the existing standard of Land Revenue receipts, apart from circumstances of famine and distress:—

		تكث				
			•••	26,093,300	<b>23</b> .699 <b>,</b> 20 <b>0</b>	-2,39 1,100
Reve Irrigi	nue due ation	to .		929,900	891,900	_38,000
Deduct-Portio				•		
			26,838,700	27,023,200	24,591,100	-2,432,100
Bombay .	•	•	4,801,400	4,770,000	4,351,200	<del>4</del> 18,800
Madras .	•	•	5,380,000	5,601,700	5,207,700	-394,000
Punjab		•	<i>2</i> ,464,000	2,457,100	2,362,200	-44,900
North-Western	Provin	ces	6,110,900	6,113,900	4,914,200	-1,199,700
Bengal	_ • .	•	3,902,100	3,894,700	3,920,000	+25,300
Assam	•	•	614,20 <b>0</b>	614,200	<b>6</b> 09, <b>0</b> 00	- 5,200
" Lower	•	•	1,759,300	1,760,000	1,780,000	+ 20,000
Burma—Upper	•	•	812,000	<b>79</b> 7,000	635,000	<del></del> 162,000
Central Province	es .		844,800	864,600	660,0 <b>0</b> 0	<b>204,60</b> 0
India	•		1 50,000	<b>150,00</b> 0	151,800	+ 1,800
			Rx.	Rx	Rx,	Rx.
			Standard.*	Budget.	Revised.	Difference.

\*These standard figures exclude "Local"; of which the only important figures are Rx. 220,000 in Madras and Rx. 15,000 in Bombay.

- "The losses, it will be seen, occur in the Central Provinces, in Upper Burma, very largely in North-Western Provinces, to a small extent in Punjab, and a considerable amount in Madras and Bombay. The whole loss of Rx. 2,394,100 may be put down as caused by the scarcity.
- "17. Opium shews in the above statement a falling-off of Rx. 508,600, both the Bengal prices and the export from Bombay being unfavourably affected by low prices in China. There is a slight saving on the Expenditure side in Opium, as the Budget Estimates provided for a better crop than was actually housed.
- "18. The loss on Salt, Rx. 261,800, may for the most part be put down as one of the consequences of scarcity. It is chiefly during the second-half of the year that the falling-off has taken place; the receipts of the twelve months ending September 30th, 1896, were equal to the full Budget Estimate of Rx. 8,700,000.
- "19. Under other Revenue heads we almost always have to report a considerable advance in the Revised Estimates over the Budget figure. They would have shewn the same progress this year were it not for the falling-off in the North-Western Provinces and in Bombay, where the following losses are recorded:—

								North-Western Provinces.	Bombay.		
Stamps	•		•	•	•	•	•	22,000	34,000		
Excise	•	•	•		•	•	•	125,000	60 <b>,0</b> 00		
Provincia	l Ra	ates	•	•	•	•	•	104,000	33,200		
Forests	•	•	•	•	•	•	•	16,700	34,700		
					TOTAL		•	267,700	161,900		
								Rx. 429,600			

- "These losses again are due to the effects of famine, and in the case of the Stamp Revenue of Bombay, still more to the stoppage of trade in consequence of the plague. The Customs Revenue is on the whole slightly better than Budget.
- "20. Of the improvement under Departmental Receipts, Rx. 124,700 represents the premium received on the last loan (against which, under the same head of "Interest," there was a loss of Rx. 40,000 due by the Calcutta Port Commissioners and remitted), and Rx. 102,000 represents the increased gain on copper coinage, due to the very large issues of that coin in connection with Famine Relief Works. The gain on this coin is brought to credit as the coin passes into circulation.
- "21. The next great difference requiring explanation is in the Railway Receipts. Confining ourselves to consideration of the earnings of Railways only, we have the following figures:—

			Earnings.	Working Expenses.	Net.
State Railways-			Rx.	Rx.	Rx.
Accounts, 1895-96.	•		18,558,294	9,040,836	9,517,458
Budget, 1896-97 .	•	•	18,321,700	9,010,800	9,310,900
Revised, 1896-97 .	•	•	17,524,700	8,825,000	8,699,700
Guaranteed Railways-					
Accounts, 1895-96			6,255,131	2,979,893	3,275,238
Budget, 1896-97	•	•	6,330,000	3,097,00 <b>0</b>	3,233,000
Revised, 1896-97 .	•	•	5,670,00 <b>0</b>	3,060,000	2,610,000

"These figures give a falling-off of Rx. 611,200 on State Railways and Rx. 623,000 on Guaranteed, total Rx. 1,234,200, an amount which accounts for the differences shewn in the above statements of Rx. 1,423,200 worse on the Revenue side, and Rx. 424,100 better on the Expenditure side; net Rx. 999,100. The lower receipts have saved us Rx. 142,000 in the payment of surplus profits, and the other Railway charges have also been less than the Budget Estimate. The principal contributors to the above losses are—

								KX.
North-Western .	•	•			•			140,000
Oudh and Rohilkhand		•	•	•	•		•	117,500
Rajputana-Malwa		. :	•	•	•	•	•	252,500
Bombay, Baroda and Cen	trai	India	•	•	•	•	•	260,000
Great Indian Peninsula			•	•	•	•		310,000

"22. The Eastern Bengal Railway, on the other hand, has gross receipts Rx. 180,000 better than Budget, owing largely to a favourable jute season.

"23. Irrigation is the only head which in a year of drought shews an improvement. The net receipts are better than Budget by Rx. 269,500, the improvement being shared between the North-Western Provinces and the Punjab.

"24. Passing to the figures on the Expenditure side, the heads Direct Demands on Revenues (other than Opium) and Civil Departments represent mostly charges regulated by sanctioned scale, and they shew the usual savings as compared with Budget. The excess expenditure under Interest is mostly a question of the distribution of this charge between ordinary debt and Railway debt. The heavy excess expenditure on Famine Relief requires no further explanation beyond what is given above. The saving on Protective Works is not a real one,—it merely means that the East Coast, including the Bezwada-Madras Railway, which is both a productive and a protective line, and which is charged to the Famine Grant when that grant is not otherwise appropriated, has this year to be transferred to the Capital Account of Railway Construction.

"25. There is a considerable saving of Rx. 274,400 under Army Expenditure. The principal items included in this are—

			Rx.
Unspent out of the special grant of Rx. 494,900 for tion purposes, included in Budget Savings in Exchange Compensation Allowances	or mobi in co	liza- nse-	120,000
quence of better exchange	•	•	80,8 <b>00</b>
Savings in ordnance manufactures	•	•	75,000
Other very numerous savings on the grants (net)		•	24 <b>0,</b> 600
т	OTAL	•	516,400

"Against this the rise in prices which set in in September has caused extra expenditure of Rx. 196,000, and excesses over established or estimated strength have caused excess charges of Rx. 46,000.

'26. The "Provincial adjustment" is better by Rx. 342,100; translated into non-technical language, this means that the Provincial balances bear a share of the loss of Revenue and of the Expenditure (chiefly Famine Expenditure) included in the General Account, which is larger by Rx. 342,100 than they estimated, a year ago, they would have to bear. The total Provincial and Local Balances of 31st March 1897 stand as follows:—

Rudget	*806-07	Revised.	1806:07.
Buaget.	1800-07.	Keviseu,	1090-9/0

					Rx.	Rx.
Provincial Balance	•		•	•	1,437,022	1,222,549
Local Balance .	•	•	•	•	1,276,221	1,144,703
		To	TAI	•	2,713,243	2,307,252
					The second second	

"27. It may be well here to collect together the various items in these explanations which we have attributed to the effects of famine and scarcity—

						•		Rx.
Direct cost of Famine	Rel	ief	•	•	•		•	1,876,200*
Rise in prices in Army	Ex	pendi	ture		•		•	196,000
Loss of Revenue—								
Land Revenue	•		•	•	•	•	•	2,394,100
Salt Revenue	•	•	•		•	•		261,800
Other Revenues	in	North	-Wes	tern	Provi	nces	and	
Bombay (exclud	ding	Stam	p Re	venue	) .	•	•	373,600
Loss of Railway I	<b>₹eve</b>	enue (	net)	•	•	•	•	1,234,200
					_			
					To	TAL	•	6,335,900
Gain under Irriga	tion	Reve	nue	•	•	•	•	<b>269,500</b>
				NET	RES	ULT	•	6,066,400

<sup>\*</sup> Besides Rx. 14,500 for English Expenditure and Exchange thereon.

Of the above amount, Rx. 574,700 falls upon Provincial and Local Balances, leaving Rx. 5,491,700 to be borne by Imperial.

# "Loan Operations in 1896-97.

"28. As announced in the last Financial Statement, a 3 per cent loan of four crores of rupees was offered for public tender upon June 22, and the tenders were received upon July 22. Money throughout the earlier part of the financial year was extremely cheap, the Bank rate in England being 2 per cent and in Calcutta 4 per cent from May 28 and 3 per cent from July 2. The price of paper ruled high, our  $3\frac{1}{2}$  per cent guaranteed loans being in April about R108-7, in May about R110-4, and June about R110-2. The loan was very largely tendered for and was placed at an average of R103-1-10\frac{1}{2}, the lowest accepted tender being R102-7, and the allotments were practically all paid up by the end of August.

"29. It will be remembered that in our conversions of 1894 we offered to those holders of paper who accepted conversion, an equivalent amount of promissory notes on which 3½ per cent interest was guaranteed up till August 1904. Those who did not accept were afterwards offered, and most of them accepted, ordinary 3½ per cent paper without any guarantee. We considered ourselves therefore in a manner bound, if favourable opportunity offered, to convert the unguaranteed 3½ per cent paper, as otherwise it would necessarily be quite as good as the guaranteed. The amount of this ordinary 3½ per cent paper was—

(1)	Outstanding								
(2)	13	1893-94	•	•	•	•	•	•	3,500,000
(3)	Accepted in	conversions	of	1894-95	•	٠	•	•	2,138,190
						To	ral		5,684,950

"30. Accordingly, after ascertaining that the operation of converting the outstanding unguaranteed 3\frac{1}{8} per cent paper into the new loan would not be regarded by the holders of the new paper as in any way interfering with them, but would indeed rather help them by increasing the amount and the marketableness of the new loan, we notified this conversion upon September 4. The success of the new loan had established for the time a high price for securities of the Government of India, and the prospects of the conversion were favourable.

- "31. Rates held up, both in England and India, just long enough to enable the operation to be successfully closed. The Bank of England rate, which had stood at 2 per cent, from February 1894 was increased to 21 per cent on September 10. 1896, and to 3 per cent upon September 24, and the rise was the signal for a depression in the value of our securities. When the final day came of tendering for conversion the amount that had been tendered came to Rx. 4,887,160, and Rx. 797,790 was left outstanding for discharge. Of this amount, Rx. 296,600 has been preserted for payment up to the beginning of March.
- "32. Since money hardened in Calcutta in November, the price of the new 3 per cent paper has ruled below par, but this is partly due to the comparative absence of a market, as compared with the larger bulk of the 3½ per cent paper. Our present intention at least is to persevere with the 3 per cent rate, and by our future loans to increase its amount. We have now practically only two kinds of paper on the market, viz., the 3½ per cent guaranteed till August 1, 1904, and the 3 per cent guaranteed until December 31, 1916. The amounts of these two kinds of debt are at present as follow: 31 per cent Rx. 82,754,840, besides Rx. 8,159,500 held in the Currency Reserve; 3 per cent Rx. 8,887,160, besides Rx. 2,048,650 created during the year for issue to Currency as mentioned in the next section.

# "Rate of Exchange.

- "33. Last year closed with a re-action from a somewhat sudden rise in the rate of exchange to  $14\frac{3}{4}d$ . During April and May the rate fell from  $14\frac{3}{8}d$ . to  $13\frac{13}{16}d$ . In June it recovered to  $14\frac{5}{2}d$ ., and from then till the middle of October the rate was very steady at about  $14\frac{3}{16}d$ , and  $14\frac{3}{16}d$ , the Secretary of State being very successful in selling his Bills. By the middle of October we had realized that a famine was upon us, and that it would be necessary, as a first step in meeting it, to make large suspensions of revenue and large agricultural advances. We were obliged, therefore, at very short notice to ask the Secretary of State to greatly reduce his drawings. And the result was that the rate of exchange and the Bank rate of interest both very sharply rose. The second week's drawing of October was at  $143\frac{7}{2}d$ .; the second week's drawing of November was at  $15\frac{2}{3}3d$ .
- "34. This action on our part caused, I am afraid, grave inconvenience to mercantile circles in India; but it was not avoidable. It was only when the first ten days of October passed without bringing the desired rain, that famine was converted from a mere possibility into an almost certainty, and the area affected was so widespread that the case demanded the reservation of all our financial, means. These we took the opportunity of strengthening by carrying out on December 17 a measure which had been under public discussion for over a year vis., the addition of two crores to our cash balances by the investment of part of the Currency Reserve. The exact figures of this operation were the issue of R2,04,86,500 stock of the 3 per cent Loan of 1896-97, at the rate of the day, R97-10 per cent, being R54-6 less than the full two crores. With this transaction the tenseness of the situation passed away; but the rate of exchange on the drawings never fell below 15 pence, as the Famine expenditure and prospects compelled the Secretary of State to reduce his drawings, and there came a heavy demand for remittance in connection with the Burma rice crop.

# "Budget Estimates, 1897-98.

"35. Following my previous practice of abstaining from any speculation in exchange, I have taken the rate for the Budget Estimate at the same figure which has been realized in the year 1896-97, namely, 14:46 pence. It is impossible to say how trade and exchange may be affected by the very peculiar circumstances of the coming year. Made up upon this basis, the estimates of Revenue and Expenditure work out to a deficit of Rx. 2,464,000. It will be most convenient

in explaining the details to compare them with the Budget figures of 1896-97, rather than with the altogether peculiar figures of the Revised Estimates.

"36. This comparison, made in the same form as adopted in paragraph 13 above, is as follows:—

Budget Estimates of 1897-98 compared with the	ose of	1806-97.
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							Budget, 1890-97.	Budget, 1897-98.	1897-98 Better.	1897-98 Worse.
STERLING IN ENGLAN	n —									in sell-land describeration and managers
Revenue .	•	•	•	•	•	£	174,100	173.000		1,100
Expenditure .		•	•	•	• _	£	15,909,400	16,088,500	•••	179,100
NRT EXCHANGE ON A	BOVE	•	•	•	. F	Cx.	11,/29.900	10,504,200	1,225,700	•••
							27,465,200	26,419,700	1,045,500	
REVENUES IN INDIA-	_						Rx.	Rx.	Rx.	Rx.
Lana Revenue						• 1	26,003,300	25,646,200	•••	447,100
Opium .							6,895,300	5,816,200		1,079,100
Salt						.!	8,700,000	8,734,000	34,000	., ,,,,,,,,
Other Principal He	eads c	f Re	venu	е.			23,525,000	23,578,200	52,600	•••
Departmental Rec	eints.	incl	uding	- Int	erest	and '	23,320,000	3,370,200	32,000	•••
Civil Works						:	6,782,000	6,945.800	162.900	
Railways .				-			21,532,800	20.682.100	1	900,700
Irrigation .	-				-	. !	2,583,300	3,122,500	239,200	
Military Works	•	-	-	-		- 1	50,000	50,000		•••
Army	•	-	•	•	•		803,600	814,600	11,000	•••
Atmy	•	•	•	•	•	1	003,000	014,000	11,000	•••
							97,316,800	95,389,600		1,927,200
Expenditure in Ind						1		-		
Direct Demands or	n Kev	enue	;s			į			i	_
Opium .	•	•	•	•	•	•	2.593,900	2,654,000	•••	60,100
Other	•	•	•	•	•	• +	8,470,700	8,520,400	•••	49,700
Interest	•	•	•	•	•	• ,	- <b>-</b> 960,300	-961.90	1,600	<b>*</b>
Civil Departments	. •	•	•	•	•	. ;	19.090,100	19,308,500		212,700
Famine Relief	•	•	•	•	-	• '	75,000	3.641,200	•••	3,500,200
Protective Works	•	•	•	•	•	• 1	523,500	25.000	408,500	•••
Railways .	•	•	•	•	•	•	13.781.500	13,752,000	29.500	
Irrigation .	:	٠		•	•		3,201,700	3.110,000	91.700	•••
Military Works ar	id Spe	ecial	Defe	nces		•	1,254,900	1,207,300	47.000	•••
Civil Works .	•	•		•	•		4,757,800	4,398,200	359,600	•••
Army, .	•	•	•	•	•	•	17,480,100	10,008,900	511,200	•••
							70,274,900	72,023,900		->349,000
									1	
Provincial Adjusts	IENT						<del></del> 886,400	1,190,000	303,600	• • •
	i en t Surplu			·		-	-886,400 +463,100	-1,190,000 -2,464,000	303,600	 2,927,100

- "37. The main increases of Expenditure in the English Account are—
  - (1) Increasing Interest payments which account for differences of £61,400 under Interest, and £99,100 under Railways.
  - (2) Increase of £37,700 under Superannuation Charges.
  - (3) There is an increase of £65,600 under Army Non-Effective Charges; but it is more than counterbalanced by a saving of £120,700 under Army Effective Charges, chiefly on account of Military Stores for India.
- "38. The deficiency under Land Revenue is heavy, namely, Rx. 447,100, and may be explained by saying that in Upper Burma, in the Central and the North-West Provinces, and in the Punjab, we do not at present expect to receive, during the coming year, nearly the full measure of Land Revenue. The deficiency comes in the beginning of the year, and is due entirely to the failure of crops. If a prosperous harvest should ensue next October and November, we may reasonably hope for much better results than those shewn in our Estimates.
- "39. Under Opium we are now suffering from the re-action which two years ago I pointed out to be inevitable. Scanty crops, and the high prices that follow

them for a time, give favourable financial results while they last, but the high prices kill the demand, and both the exports of Malwa opium fall off and smaller prices are realized upon the Bengal drug. The prospects of the coming season, looked at from the point of view of the Opium Department, are extremely favourable, but to our Budget Estimates they mean low prices realized upon the still scanty sales, and heavy outgoings in payment for the raw produce. The result is a falling-off which may be thus distributed:—

By lower prices realized on the Bengal sales . . . 877,500
By smaller export and lower duty in Bombay . . . 190,000

and on the Expenditure side-

By heavier payment to cultivators . . . . 60,100

- "40. Under other Revenue heads there are on the whole better results, though the influence of the famine is still shewn in a falling-off, under Excise, of Rx. 65,600, and under Provincial Rates, of Rx. 48,100.
- "41. The Departmental Receipts are expected to be somewhat better on the whole than in the Estimates of 1896-97. Post Office shews an advance of Rx. 56,600, more than covered, however, by an increased expenditure, and Telegraph shews worse results on both sides, partly because the advance in revenue has been less than expected, and partly because the rents charged to Railways for the use of wires and instruments have been reduced and it is intended to introduce certain improvements in respect of delivery of deferred messages.
- "42. Railways shew a great falling-off, as the traffic on them will be greatly affected as long as the effects of the present scarcity last. The following figures may be taken as a continuation of those stated in paragraph 21 above (Indian Accounts only):—

Budget, 1897-98.		Earnings.	Working Expenses.	Net.
		$\mathbf{R}\mathbf{x}$ .	Rx.	Rx.
State Railways .		18,023.400	9.027,300	8,996,100
Guaranteed Railways .	•	5,740,000	3,110,000	2,630,000

- "43. On the Expenditure side the figures which require special explanation, in addition to the above remarks, are the following:—
- "Direct Demands on the Revenues.—Increase Rx. 49 700. The principal item is Rx. 36,900 under Forests, which is of the nature of commercial outlay intended to bring in a good return. The Forest Department are carrying out a scheme, long planned and elaborated, which involves considerable additions to the subordinate establishments engaged in conserving and working the Forests.
- "44. Civil Departments.—Increase Rx. 212,700. Of this, the principal items are Post Office Rx. 78,400 and Telegraph Rx. 44,700, due to normal expansion of the Departments; Jails Rx. 68,400, being the estimates which the Provincial Governments make of the consequence of increase of prices of food, and of the probable temporary increase of jail population in the distressed tracts; Police Rx. 70,500, due to continued pursuance of the plans for the reform of this Department, but also in some places the result of scarcity and distress; Superannuations, Rx. 28,200, an inevitable annual increase.
- "45. The heads of Famine and Railways have already been dealt with, and as explained in dealing with the Revised Estimates, the entry of Rx. 498,500, less expenditure on protective works, merely means that we shall not, in 1897-98, obtain from the Famine Grant the aid it usually gives towards expenditure on Capital Account. In view of the amounts provided for Famine Relief, it has not been considered necessary to make special provision for any expenditure which may be entailed on the Imperial Account by the plague.

- "46. Civil Works.—The less expenditure Rx. 359,600 is due to the restriction of programme by the various Local Governments enforced by the great reductions that Famine expenditure has made in their available balances.
- "47. Under Army, there is on the whole a less expenditure in India by Rx. 511,200. A fuller statement of the comparison between the Estimates of 1896-97 and 1897-98 would be the following:—

Mobilization	Gra	n <b>t—</b>				1896-97.	1897-98.	1897-98 Better.
England					£	51,200	Nil.	51,200
Indi <b>a</b>	•		•	•	Rx.	4 <b>94</b> ,90 <b>0</b>	100,900	394,000
Ordinary G	rant-	-						
England		•	•	•	£	4,357,300	4,353,400	3,900
India	•	•		•	Rx.	16,985,200	16,868,000	117,200

"The Mobilization Grant was a special one for 1896-97, and a comparatively small amount of expenditure under this head is admitted into the Estimates of

1897-98.

"The principal features in the differences in the ordinary portion of the Estimates are: (1) the higher prices of food necessitate an increase of Rx. 399,300 in the Estimates of 1897-98; and (2) there will be a saving of Rx. 326,000 in consequence of the application of more favourable rates of exchange to the calculation of the allowances of officers and of British soldiers. There are further numerous savings and a few increases of charge for which I refer to Part II of the Statement.

# " Quinquennial Settlements of Provincial Finance.

- "48. The usual quinquennial investigations and settlements of Provincial finance were made in the course of the year. Our proposals on the subject were made to the Provincial Governments at the beginning of October, before the appearance of famine; and afterwards, when famine supervened, we considered that, as the arrangements depend, not upon the figures of any one year, but upon the general standard of Revenue and Expenditure, it would be sufficient to reserve the final settlement so far as it regarded Land Revenue and Excise and one or two other heads, in the Provinces severely affected by famine, but it was better to settle all other matters than to leave them in a condition of suspense. The settlement of these standards of existing Revenue and Expenditure is the necessary condition for the exercise by Local Governments of the financial authority entrusted to them, in the same sense as the settlement of the Budget Estimates determines the plan upon which our own financial administration is to be pursued for the next twelve months.
- "49. The first process in these settlements is the enquiry what is to be accepted as the proper amount of expenditure for which an assignment of Revenue is to be made. The expenditure may be stated in general language as that incurred in each province upon Civil Administration; the revenue and expenditure on account of Irrigation are also provincialized in Bengal, North-Western Provinces, and Madras, but this part of the arrangements need not be more specially referred to at present.
- "50. In two tabular Statements A and B appended to this part of the Financial Statement, I set forth in detail the estimates accepted for the expenditure in 1897, and compare them with the estimates of the same kind upon which the similar settlement was made in 1892. I may mention that we have not, or we practically have not, rejected any of the existing expenditure of the Provincial

Governments as requiring to be disallowed, as we find that the increases of scale of expenditure are sufficiently moderate. The details of the comparison are as follow:—

					Net Ex	Increase	
					1892.	1897-	per cent.
					Rx.	Rx.	
Central I	Provin:	ces	•		653,300	710,700	8.8
Lover B	urma		•		1,064,600	1,206,100	13.3
Assam	•	•			467,60 <b>0</b>	564,900	20.8
Bengal	•		•		2,816,700	3, 125, 500	10.0
North-W	estern	Pro	vinces		2,215,400	2,428,700	9.6
Punjab	•				1,384, <b>60</b> 0	1,537,300	11.0
Madras		•	•		<i>2</i> ,054,800	2,238,600	8·9
Bombay	•		•	•	2,409,500	2,544,100	5.6
		To	TAL	•	13,066,500	14,355,500	9.9
							<del></del>

- "It is fair to the Local Governments to notice that part of the above increase of expenditure was that which was entailed upon them by the allowances given in compensation for fall of exchange.
- "51. An examination of the Revenue side of the account shewed the following results:
- "The Central Provinces have been hard hit by two or three bad seasons, and they have been disappointed in the increase of revenue which they might reasonably have expected. We found it necessary to assign them a slightly higher amount than they would have got had the 1892 settlement continued in force. Their balance has been absorbed by their necessary expenditure somewhat exceeding their revenue, and their misfortunes of the current year have, quite apart from famine, entirely swept away their available resources. We reckon that we enhance their assignment by Rx. 29,200 a year; and we have also to make up a small deficit in their balance.
- "52. Assam shows a fairly progressive revenue, but it is, as Sir E. Baring said in 1882, "a poor province with many wants." We find that we might, upon the present revision, reduce its assignment of Revenue by a small amount, say Rx. 11,400. But we have adjudged it better to leave the Province this amount of surplus.
- "53. Burma (that is, in the present connection, Lower Burma only) is a young and rapidly progressive province. Its revenue (mainly its Land Revenue) increased during the past quinquennium by 13'9 per cent., and its expenditure has increased as above shown by 13'3 per cent. The above figures are independent of its Railway revenue, the Burma Railways having been, with a slight reservation, Provincial up till now. The Railway part of the 1892 settlement has been very profitable to the Local Government, which has maintained very high, though decreasing, balances throughout the five years. It finishes the present contract with a balance of Rx. 294,300. We have thought it desirable for the present to deprovincialize the Railways as they have now been made over to a Company, and some questions remain to be settled regarding their future administration; but otherwise Burma is only a little worse off (say Rx. 9,000 a year) than if the 1892 settlement had continued in force.
- "54. The Chief Commissioner—or in future, Lieutenant-Governor—takes over now provincial responsibility for Upper Burma in the same way as for Lower. The Estimate of Expenditure is shewn in the penultimate column of Table B, and sufficient Revenue has been assigned to meet it. I am afraid that the first effect

of this will be to use up part of the high balance with which the Chief Commissioner starts under his new settlement, in paying for famine relief in his new province, and also possibly in meeting some temporary loss of Revenue in it.

"55. The Punjab is a politically important province, and it has shown during the last quinquennium only a moderate expansion of Revenue. The consequence is that its resources under the 1892 settlement have been found rather too narrow for the demands of its expenditure, and it has been obliged to reduce its Public Works grants somewhat below the needs of the province. Further, the failure of Revenue in the current year has reduced its balance below the authorized minimum. We find that we place it in a fair financial position if we concede to it, in addition to the Revenue assigned in 1892, an allowance about equal to the expenditure imposed on it by exchange compensation; and, when the famine account is closed, we shall have to make to it also, as to the Central Provinces, a grant in recoupment of its exhausted balances.

"56. In the provinces with which I have as yet been dealing, we did not expect and we did not wish, to make a profit to the general account by reducing the amount of Revenue assigned to the Local Governments. Our examination satisfied us that their expenditure was already on a sufficiently limited scale, and that the whole, or nearly the whole, of the revenues assigned to them could be properly left at their disposal.

" 57. But we have also in the case of these provinces made another arrangement to their advantage. The revenues assigned for Provincial use are, as is well known, certain shares of the various heads of Revenue. These shares in the larger Provinces of Bengal, North-Western Provinces and Madras are about equal, on the whole, to their net expenditure; but in the smaller ones, where the expenditure naturally bears a larger proportion to the revenue, they require to be supplemented by a grant which under present arrangements is a fixed amount. While the revenues increase, this fixed amount does not, and it thus results that, whereas in the big provinces, if the revenue increases by five per cent, the Local Governments have the power (temporarily or permanently, as the case may be) of increasing their expenditure by five per cent, yet in the smaller provinces an increase of revenue by five per cent only permits an increase of expenditure by, say, three per cent. This is the reverse of what ought to be, for the irresistible demands in the new provinces are proportionally greater than in the old ones. We have therefore in the newer provinces enhanced the shares of some of the assigned revenues, by reducing per contra the fixed amounts granted in addition to the variable shares. In this way we have given the Punjab '4 and the Central Provinces 5, of its Land Revenue, instead of 25 only. In Burma, which, with Upper Burma now added, has a very large expenditure as compared with its revenue, and also probably considerable demands, and from which we have for the present withdrawn the Railway Revenue, we have found it necessary, in pursuance of this purpose, to raise the share of Land Revenue as high as two-thirds, and we have given it also half its Excise instead of one-quarter only.

"58. The state of Provincial finance in the North-Western Provinces had begun to give us anxiety, even before the outbreak of famine. Sir E. Baring in 1882 pronounced (Financial Statement of 1882, paragraph 58), as the result of an enquiry made under his orders, that nowhere in India is a reduction of taxation more required than in the North-Western Provinces and Oudh; and he took certain measures for that reduction which, for reasons fully explained in this Council at the time, were partly reversed in 1889. It is therefore perhaps not unnatural that the Revenue of these Provinces has shewn very little expansiveness. There is a certain advance in its Land Revenue as districts come under

resettlement, but it is rather backward, or at any rate non-progressive, in respect of Excise and other Revenue. At all events its revenue from 1892 to 1897 has advanced only about 2 per cent,—much less than that of any other Province.

- "59. Now, the settlement of 1892 left the North-Western Provinces with less of revenue than was necessary for its standard of expenditure. The reasons for this I need not mention, but it was intended that five lakhs of its admitted expenditure should be met by reduction of balance.
- "60. There is also one feature peculiar to the North-Western Provinces Provincial account. It is dependent to the extent of 30 or 35 lakhs of rupees a year upon the net revenue of irrigation canals. Now, one year, very recently, there were unusually good cold weather rains, and the people did not want water from the canals; the result was that the Government of the North-Western Provinces lost 20 lakhs upon its Irrigation account, and I need not say that no Provincial account can stand a loss of that magnitude. True, in this last year of drought, the 20 lakhs have come back to it in the Irrigation account, but the losses under Land Revenue and other heads are so enormous as to swamp this particular gain, and the North-Western Provinces account finishes this year, without reckoning any famine charges, with a debtor balance of Rx. 200,800 which of course we have to make up by a grant out of Imperial. Grants like this, I may remark are not shown on the face of our accounts, they are made by redistributing the Land Revenue between the Imperial and Provincial columns.
- "61. We have carefully reviewed the requirements of the Province in the way of expenditure, and we have come to the conclusion that we must enhance its assignment by nearly as much again as the five lakhs by which the assignment of 1892 tell short of the admitted standard of expenditure.
- "62. We have, in addition to this, made it a grant of four lakhs for the year 1897-98 to enable the Lieutenant-Governor to establish his District Funds on a financially independent basis; this step, which has been long ago accomplished in every other Province in India, not having yet been carried out in the North-Western Provinces.
- "63. We come now to the important and wealthy maritime Provinces of Bengal, Madras and Bombay, towards which the commercial wealth and the industrial progress of India tend to accumulate. To them we naturally look for obtaining the means for that redistribution of resources which, to again quote Sir E. Baring's Financial Statement of 1882, is one of the objects of the quinquennial revisions. 'It is indeed obvious,' he said, 'that in view of the manifold demands on the Imperial treasury, and the necessity for affording relief to provinces whose means are straitened, the Government of India cannot forego all its claims on the increments of revenue which arise from the growing wealth and prosperity of the country.' The mention of the balances of the Provincial Account in these three great provinces, from 31st March 1892 onwards, will show that they may reasonably expect, with a slightly smaller assignment of revenue than at present, to continue their past career of financial prosperity. The Balances in Bengal were, in lakhs of rupees, 23½, 22½, 26, 43, 58; in Madras 42, 26, 29, 38, 43; in Bombay 41, 38, 40, 30, 40; and since in each case the Local Government was at liberty to estimate for the expenditure of all excess over 20 lakhs, it may be taken that their present scale of expenditure is not the result of any specially enforced economy.
- "64. We have carefully examined both the revenue and the expenditure of each of these Provinces, and we propose to allow in the present assignment for

the actually existing scale of expenditure. The following figures compare the rate of growth of revenue with that of growth of expenditure:—

					. ,	Increase of Revenue from 1892 to 1897.	Increase of Expenditure now allowed.
Bengal	•	•	•	•		9.6 per cent	10'9 per cent
Madras		•	•	•	•	14'9 per cent	8'9 per cent
Bombay			•	•		10.0 per cent	5.6 per cent

"In stating the increase of Revenue for Bengal, the Railway Revenue, alluded to below, is left out of account; and the figures for Madras and Bombay are based on the estimates made by the Government of India before the diminution caused by famine and plague.

- "65. To a small extent in Madras, namely, in respect of its Land Revenue, the assignment of revenue is provisional and will be settled next cold weather. In the case of Bombay, we have had to postpone the final settlement also of Excise, Stamps, and Forests. But even with these heads remaining open for final determination next year, the settlement is sufficiently complete to be the basis of the exercise by the Local Governments of Provincial financial powers.
- "66. As regards the effect on the Provincial accounts as compared with that of a continuation of the present assignments, the facts are—
  - (1) In Bengal we resume a special grant which fluctuated with the earnings of the Eastern Bengal Railway (which is not under Provincial Administration), and we give Rx. 269,400 in lieu of it. The Railway grant was given in 1892 as the equivalent of Rx. 320,000, though, if renewed now on the same terms, it would be worth to the Lieutenant-Governor very much more.
  - (2) In Madras the assignment is less than that of the 1892 settlement by Rx. 98,200 or Rx. 138,200, according as the Local Government's estimate of Land Revenue or that of the Government of India is ultimately adopted.
  - (3) In Bombay it is quite impossible to say what the difference is. If the Revenue in the future is to be as seriously reduced as the Government of Bombay estimates, the new settlement is practically a continuation of the old one. But we hope, when present troubles are over, to find the standard of Revenue much higher than the Government of Bombay puts it.
- "67. It is necessary to add a few words as to the manner in which the Provincial accounts are affected by the famine expenditure. The established policy in such cases is that Local Funds must first be called upon to bear all the expenditure they reasonably can bear, and to 'direct their whole resources, subject only to the maintenance of absolutely necessary works in non-affected tracts, to afford relief;' thereafter the Local Governments must meet the demands upon them out of their Provincial balances. At the point where these are reduced below the standard required as working balances for the Provincial financial administrations, the Imperial Government has to step in, and bear the rest of the burden which, in the case of a great famine, is necessarily by far the largest share of it.
- "68. In the Central and North-Western Provinces the Provincial balances, as already explained, are more than exhausted by reason of failure of revenue. In these cases not only will Imperial have to bear all the charges of famine, but it will have to make up, in addition, the deficit in the Provincial balance.
- "69. Bombay is nearly as bad—its Provincial account has been hard hit by loss of revenue. It can bear, in Provincial and in Local account, only a few lakhs out of its famine expenditure, and all the rest has to be borne by Imperial.

- "70. Madras is fortunately only slightly affected by famine, and its revenues have suffered very little. Between its Provincial and its Local balances it will be able to bear the whole, or nearly the whole, of its famine expenditure.
- "71. In Upper Burma the famine expenditure, which is only 6 or 7 lakhs in each year, will be charged to Imperial this year and to Provincial next.
- "72. In Bengal only a small area is affected, and the general condition of the Province, as reflected in its Revenue Account, is one of prosperity. Its high balance which, if it had no famine expenditure to bear, would, on 31st March 1897, stand at Rx. 595,700, will be largely dispersed during this and next year by heavy famine expenditure. This sounds a little harder upon Bengal than it really is, for, as a matter of fact, this high balance is the produce, not of any Provincial revenues in the ordinary sense, but of the Imperial grant out of Railway Revenues, not under Bengal administration, which three successive good jute seasons have so enhanced as to give the province a profit, in the three last years, of Rx. 353,500. But I am afraid that this consideration will afford little consolation to His Honour the Lieutenant-Governor for the financial misfortune which has overtaken both his finance and mine.
- "73. As the Estimates stand, after all the charges for famine are thus distributed, the Provincial balances are shewn upon 31st March 1898 as follows:—

				Rx.					Rx.
Central Pro	ovince	s.	•	Nil.	North-We	stern	Provi	nces	Nil.
Burma	•			140,900	Punjab		•	•	36,100
Assam .	•	•		85,80 <b>0</b>	Madras	•		•	100,000
Bengal	•	•		100,000	Bombay	•	•		49,500

These will require some adjustment to the necessities of the several provinces, when we come to the end of the year; for the provinces cannot be left without a safe working balance at the very least. What this adjustment will be it is unnecessary now to discuss, for, as already explained, the estimates of famine outlay, though the best we can make, are very far from trustworthy, and the actual expenditure is determined by circumstances quite outside any control of ours. We therefore must wait until we can approximately close the account of the famine, and of the immediate disasters to Revenue which it brings in its train.

## " Railway Construction.

- "74. In the last Financial Statement I mentioned that the question of Railway Extension was under the general consideration of the Government. A programme involving considerable outlay was explained to the Council by His Excellency the Viceroy on the Budget discussion on March 26th; and the question had been carefully considered in correspondence with the Secretary of State, how to raise the necessary money for the outlay, as the amount required went beyond the capacity of the Indian Money Market.
- "75. At the beginning of the year the Secretary of State gave formal approval to a programme of Railway Construction, either direct by Government or by Companies acting under guarantee of the Government, which covered about Rx. 28,000,000 of Railway expenditure to be spread over three years, of which 1896-97 was the first. For this 28 crores of expenditure we were to raise in India as much money as we thought we could conveniently borrow, and the rest was to be raised in England, either directly by the Secretary of State or by Companies acting under agreements with him. But the amount of 28 crores thus arranged for does not include the transactions of certain Companies whose relations with Government do not involve a direct guarantee by the latter, and which work under special terms (like the Bengal and North-Western Railway) or under what are

known as Branch Line terms. Nor does it include certain small transactions on Provincial account which are charged to Revenue.

- " 76. The operations thus fall into three categories, namely,—
  - I.—State Railway Construction, for which money is found by Government aided by capital or debentures raised by two Companies,—
    the East Indian Railway Company and the Assam-Bengal Railway Company.
  - II.—Construction by Companies, under contract with Government, out of funds raised by the Companies, but supplemented in two cases by funds advanced at interest by the Government.
  - III.—Construction by Companies out of their own funds and outside the Government Accounts; and also construction by Branch Line Companies.
- "There is a fourth category, viz., the old Guaranteed Companies; and though some negotiations are pending in respect of new capital construction by them, they are not further alluded to in these figures.
- "77. These three categories account respectively for the following expenditure:—

	Revised, 1896-97.	Budget, 1897-98.
	· Rx.	Rx.
•	5,767,700	6,700,000
•	2,990,600	3,430,000
	8,758,300	10,130,000
•	2,470,200	3,283,800
•	11,228,500	13,413,800
	•	1896-97.  Rx.  5,767,700  2,990,600  8,758,300  2,470,200

"These figures, it should be remembered, include expenditure in England as well as expenditure in India.

#### "(a) First Category.

"78. The estimated expenditure of the two years, falling under the first category, is as follows:—

	Revised, 1896-97.	Budget, 1897-98.
Money available by-	Rx.	Rx.
Grant under 48.—State Railway Construction .	3,819,900	5,838,600
East Indian Railway Company's Debentures .	1,437,000	662,100
Assam-Bengal Company's Capital and Debentures	510,800	199,300
TOTAL .	5,767,700	6,700,000
•		1444

"The East Indian and Assam-Bengal are State Railways in the hands of Companies who have power to raise debentures, and in the case of the Assam-Bengal Company share capital also, in sterling, for construction purposes. The capital and debentures raised by these Companies are of course appropriated to their particular lines; but to the extent to which the raising of the money is in advance of its expenditure, the capital so raised diminishes for the time the total amount of construction for which money has to be charged direct on the Government Account of Capital Construction.

"79. The above money has been appropriated to the following construction, in which I have omitted separate specification of the smailer items:—

State Agency - Open	n Li	nes-					Rx.	Rx.
North-Western					•		435,000	37,700
Eastern Bengal		•		•	•		448,900	322,500
Other Lines	•	•		•	•		76 <b>,000</b>	73,200
State Agency-Cons	truc	tion-	-					
Burma .		•	•	•			166,000	•••
East Coast .		•	•	•	•		292,800	65,000
Godaveri Bridge	е.	•		•	•		•••	185,000
Rae Bareli-Bena	ares			•			257,100	432,500
Mari-Attock	•	•				•	373,700	300,000
Mushkaf-Bolan					•		210,200	•••
Kotri-Rohri		•		•			420,100	211,000
Bezwada-Madra	s						841,800	800,000
Southern Punjal	<b>b</b> .					•	•••	222,300
Other Lines	•	•	•	•			92,500	220,100
Companies' Agency-	-Op	en Li	nes —					
East Indian		•					680,000	1,200,000
Tirhoot		•		•	•		24,100	110,000
Other Lines	•		•	•	•	•	59,400	135,500
Companies' Agency-	-Cor	istru	ction-					
Assam-Bengal				•			1,170,600	1,330,000
Tirhoot Extensi	ons		•		•		220,000	600,000
Other Lines	•			•		•	-500	•••
Unappropriated	•	•	•	•		•	•••	455,200
				Tot	ΓAL		5,767,700	6,700,000
							*****************	

"80. The following is a statement of the principal items of expenditure included in this list:—

Eastern Bengal.—1896-97; Doubling of the line north of Ranaghat. 1897-98; Additional rolling-stock.

Burma.—This line was transferred to a Company, that is, to the second category, from September 1, 1896, and the further expenditure after that date is shewn there.

East Coast.—Is open for traffic from Bezwada to Cuttack, except the Godaveri Bridge.

Godaveri Bridge.—A commencement is being made of this work, which is to cost about 55 lakhs and will take two years to construct.

Rae Barcli-Benares.—The expenditure shewn will complete the line and open it for traffic.

Mari-Attock.—Will be approaching completion at end of 1897-98.

Mushkaf-Bolan.—Finished, including double line on the 1 in 25 gradients. Kotri-Rohri.—1896-97; Open for traffic, excluding the Indus Bridge at Kotri. 1897-98; The Bridge will be completed.

Beswada-Madras.—Will be approaching completion at the end of 1897-98.

Southern Punjab.—The expenditure is for the provision of rolling-stock, which falls upon the Government.

East Indian.—The expenditure is upon the Mogul-Sarai to Gya Branch, and for additional rolling-stock.

Assam-Bengal.—Open from Chittagong to Badarpore, and for 75 miles from Gauhati. The expenditure is chiefly on the hill section and on the northern section.

#### " (b) Second Category.

"81. The expenditure by Companies under contract with Government, other than the two above specified, are—

	•		·				•	Revised, 1896-97.	Budget, 1897-98.
Companies'	expen	ditui	re on	the	Gov	ernm	ent		
Accounts-								Rx.	Rx.
Burma.	•		•	•		•		535,400	771,000
Bengal-	Nagpu	r	•			•	•	715,200	1,190,400
Dit	to	(a)	•	•			•	842,500	938,000
Indian I	Midland	i	•	•				438,500	21,600
Dit	to	(a)	•	•		•		239,900	236,500
Bengal Lucknow Mysore Souther	w-Bare	illy	}		•		•	219,100	272,500
					Tot	TAL	•	2,990,600	3,430,000

<sup>(</sup>a) These are advances by the Government; the present arrangement in respect of the extensions of these two Railways being that the funds for expenditure in India are advanced by the Government.

Burma.—The Mandalay-Kunlôn extension, of which 80 miles will be nearly ready at end of 1897-98: also additional rolling-stock.

Bengal-Nagpur.—Construction is proceeding on the three branches, Sini to Midnapur, Midnapur to Cuttack, and Midnapur to Howrah. The bridging is very heavy.

Indian Midland.—The Sagar-Katni branch, to be opened by end of 1897-98.

#### " (c) Third Category.

"83. The expenditure under the third category is as follows:—

Companies' expenditure outside the Government Accounts and Branch Line Companies—

					Revised, 1896-97. Rx.	Budget, 1897-98. Rx.
Bengal and North-Western					612,700	806 <b>,0</b> 00
South Behar			•		110,000	326,500
Southern Punjab				•	1,295,200	724,600
Tapti Valley			•		94,000	85 <b>0,00</b> 0
Smaller Branch Lines .		•	•	•	358,300	576,700
	•	ΓΟΤΑ	L	•	2,470,200	3,283,800

<sup>&</sup>quot;84. The following are the principal items of expenditure:—

Bengal and North-Western.—The Ganges-Gogra Doab branch lines, and other minor extensions, of which 250 miles will be opened by end of 1897-98. The Gogra Bridge at Bahramghat, also to be opened by end of 1897-98. The Gogra Bridge at Tartipur only commenced.

South Behar.—Approaching completion by end of 1897-98.

Southern Punjab.—Expected to be opened about October or November 1897.

Tapti Valley.—Commenced.

<sup>&</sup>quot;82. The following is a statement of the principal items:-

## "Remittance and Debt.

"85. The following account shews in a shortened form the requirements of the Secretary of State; the figures are drawn up so as to shew separately the transactions on account of Government, and the transactions arising out of the operations of Railway Companies:—

Requirements on Government Account—  Excess of expenditure on Revenue	Revised, 1890-97. £	Budget, 1897-98. £
Account	15,561,200° 1,095,500	15,915,500 1,083,100
etc.	44,100	226,600
Total Requirements .	16,700,800	17,225,200
Transactions of Railway Companies-		
Net receipts on account of Capital Payments for Stores, etc	3,877,200 2,136,700	2,455,500 3,273,700
Net Receipts	1,740,500	 81 <sup>9</sup> ,200
Net Funds required .	14,960,300	18,043,400

"86. The following figures show the manner in which the above requirements have been or are to be financed:—

			Revised, 1890-97. L	Budget, 1897-98. £
By Council Bills			15,300,000	• •
	•	•		13,000,000
By addition to Permanent Debt	•	•	81,200	3,500,000
Temporary Debt-				
Reduction	•		<b>– 1,000,00</b> 0	•••
Addition	•		•••	1,000,000
By reduction of Cash Balance	•	•	579,100	543,400
			14,660,300	18,043,400

"87. It will be seen that Railway Companies took advantage of cheap money to raise a large amount of capital during 1896-97, and the amount provided for in the Budget was enhanced by a new arrangement made in the course of the year for the transfer of the Burma Railways to a Company: these receipts on Capital Account enabled the Secretary of State not only to meet with ease the reduction imposed on his drawings and alluded to in paragraph 33 above, but also to pay off a million of temporary debt without renewing it.

"The transaction in permanent debt in 1896-97 was the raising of a new loan, India  $2\frac{1}{2}$  per cent stock £2,400,000, which was used to pay off debentures nearly

equal in amount.

\*88. For next year the requirements of the Secretary of State are considerably enhanced, as he has now to meet heavy charges of the Railway Companies

against the capital accumulated in 1896-97. On the other hand, our means of meeting his drawings in India are greatly limited, both by reason of the adverse circumstances of the year in respect of famine expenditure and by reason of the heavy Railway programme of expenditure. This last, as already fully explained, includes not only an unusually large amount of Railway construction on Government account, but also heavy outlay of Railway Companies, partly against these same receipts of Capital in last year's account.

'89. We intend to supplement our resources in India by borrowing four crores of rupees; but as will be seen from the Ways and Means Account in India in Part II of this Statement, we estimate that we will not be able, even with this, to meet more than £13,000,000 of drawings during the year.

"90. The Secretary of State is therefore obliged to have recourse to borrowing, and his present intention is to raise £3,500,000 of permanent debt, besides restoring the £1,000,000 by which in the current year he has diminished the temporary debt.

"91. These announcements of the amounts of Council Bill drawings and of debt to be raised are made with the usual reservation of entire liberty to the Secretary of State to vary the amounts as he may find occasion.

"92. Before passing from this subject I note that the year 1896-97 is remarkable as being the first in which the Government of India have secured for themselves the full benefit of the general reduction in the rate of interest. For the first time India sterling stock has been raised in England at 2½ per cent, and Indian rupee debt has been raised at 3 per cent, a premium having been obtained in each case. Moreover, we have also, in the contract for the transfer of the Burma Railways to a Company, been able for the first time to make the arrangements on the basis of a 2½ per cent guarantee.

## "Conclusion.

"93. I concluded my statement last year with expressing the view that our financial prospects were 'now very much more hopeful;' although I 'refrained from any prophecies as to the future.' Our prospects are for the present marred by the occurrence of widespread famine, and of pestilence which is as yet confined within a narrow area. I can only now express the hope that a year hence these disasters will have passed away; and that as the deficits I am now obliged to declare are certainly much smaller than the losses due to famine and scarcity, we shall, when relieved from these misfortunes, resume that financial progress which they have interrupted."

## LOCAL AUTHORITIES (EMERGENCY) LOANS BILL.

The Hon'ble SIR JAMES WESTLAND presented the Report of the Select Committee on the Bill to enable local authorities to borrow money for temporary emergencies. He said:—"Hon'ble Members will see that this Bill has returned to the Council with an additional clause added to it. This clause makes quite clear the limits within which the Government from the first desired that the Bill should work. It is believed that the insertion of this clause will make the Bill acceptable to Hon'ble Members of Council."

#### BHOPAL COINAGE BILL.

The Hon'ble SIR JAMES WESTLAND moved that the Bill to facilitate the introduction as legal tender in Bhopal of current silver coin of the Government of India be taken into consideration.

The motion was put and agreed to.

The Hon'ble SIR JAMES WESTLAND moved that the Bill be passed. The motion was put and agreed to.

## INDIAN STAMP ACT, 1879, AMENDMENT BILL.

The Hon'ble SIR JAMES WESTLAND presented the Report of the Select Committee on the Bill to amend the Indian Stamp Act, 1879.

The Council adjourned to Friday, the 26th March, 1897.

J. M. MACPHERSON,

CALCUTTA;
The 19th March, 1897.

Secretary to the Government of India,

Legislative Department.





# The Gazette of Andia.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 27, 1897.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

#### PART V.

Bills introduced in the Council of the Governor General of India for making Laws and Regulations, Reports of Select Committees presented to the Council, and Bills published under Rule 22.

GC VERNMENT OF INDIA.

#### LEGISLATIVE DEPARTMENT.

The following Bill was introduced in the Council of the Governor General of India for the purpose of making Laws and Regulations on the 20th March, 1897:—

## No. 8 of 1897.

A Bill to amend Act XX of 1863 (an Act to enable the Government to divest itself of the management of Religious Endewments).

WHUREAS it is expedient to amend Act XX of 1863, relating to the administration of Religious and Charitable Institutions and Endowments of a public character in British India; It is hereby enacted as follows:—

- I. (1) This Act may be called the Religious Short title, extent, Endowments Amendment application and com- Act, 1898. mencement
- (2) It extends to the whole of British India and applies to all non-Christian Religions and Charitable Institutions and Endowments of a public character the annual income of which does not fall below two hundred and fifty rupees; and
- (3) It shall come into force on the first day of January, 1898.
  - 2. In this Act, unless there is anything repugnant in the subject or context,—
  - (1) "Religious and Charitable Institutions" include all temples, mosques, pagodas, shrines

and charitable institutions by whatever local designation known, and all property endowed or purchased, and all offerings of pilgrims connected therewith, whether applied to religious or charitable or other purposes, which are not the personal property of, and offerings to, any individual:

- (2) "trustee" includes all persons, by whatever local designation such persons may be known, who have charge or management of any institution, or the property of any institution, in trust: and
- (3) "Civil Court" means the Court of the District Judge in the district in which the institution is situated.
- 3. (A) In every District where a Committee such as is contemplated by Formation of elec-Act XX of 1863 has been constituted, such Committee shall, within a month of the passing of this Act, prepare a register, and publish in all public offices and institutions a list of the leading persons of each religion or sect which has any institution in the district, including the principal landholders, pandits, moulvies and priests, and all such men of respectability and position as in the opinion of the Committee ought to be included in this list. (B) Provided that, where no such committee has been constituted, the Civil Court of every District shall, within a month of the passing of this Act, nominate three persons of each religion or seat to form a Committee to prepare and publish the aforesaid list.

The persons of each religion or sect included in this list shall be ' the district electorate" of that religion or sect in that District for the purposes of this Act. But the said Committee

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shall include or eliminate the name of any person who, in the opinion of two-thirds of the persons in the lists so prepared, may be recommended or objected to.

- Formation of District committee shall call upon each electorate to meet at a time and place to be fixed by it, and duly notified in all public offices and institutions, and elect by a majority of votes, not less than three, and not more than five, members to form "the District Committee" for the control of the endowments of that religion or sect in that District.
- Formation of Central Committee of any Province within a month of its election shall elect a voting Delegates shall meet at a time and place jointly agreed upon and shall elect by a majority of votes not more than five members, and the numbers so elected shall form "the Central Committee" of that religion or sect with lead quarters at any place that the said Committee by a majority of votes may elect for the pulpose.
- 6. In case the district elect, rate or the Dis-Default of electorate. trick Committee fail to make the elections required by sections 4 and 5, the C vil Court of each defaulting district and the High Court of the Province shall nominate the members of the District and Cont. al Committees respectively.
- 7. The District Committee and the Central Traine of office of Committee shall hold office members of Committee shall hold office members of Committees continue in office until relieved by their respective successors, and their members will be eligible for re-election. The said Committees shall elect their rwn chairman and decide all matters by a majority of votes, each member having one vote and the chairman laving a casting vote.
- Powers of Central Shall have been formed, the powers hereby conferred on the Committees referred to in claus & A and B of section 3 shall thence-forward vest in such Committee and its success crs
- Pemo at at manhers
  Committee, who shall be found guilty of misconduct or any conduct which make fam unfit for his place, shall be hable to be removed by the unanimous vote of the remaining members
- Pr vision for vacancies on Committees.

  of the aforesaid sections 4 and 5. The member or members so elected shall hold effice only for the unexpired portion of the Committee's tenure of office. The District and Central Committee, on the expiration of the tenure of their office, shall also be elected in the same manner.
- Revision of cleatorates.

  Revision of cleatorates.

  Revision of thats of cleatorates.

  Revision of thats of cleatorates of its tenure of office, either confirm or reverse the lists of District electorate, and shall in the last quarter of the same year cause the District Committees

and District electorates to make their respective elections under sections 4 and 5: Provided that, in case such District Committees or District electorates fail to act, the High Court of the Province and the Civil Court of the District shall respectively exercise powers conferred under this section.

- Powers of District or sect shall have absolute Committee. control, not inconsistent with their maintenance, over the institutions belonging to that religion or sect, including the appointment of the trustees, according to the custom prevailing in each institution, as vacancies shall occur after the passing of this let, but shall not have the power of dismissal of trustees for misconduct, disobedience of orders issued by the District or Central Committee or dereliction of duty assigned to them except as hereinafter provided.
- D ties of District Committee shall keep a register of the institutions Committee in its charge, with properties appertaining to them, and the trustees, ill submit, within a time to be fixed by the District Committee, a list of all such properties. The trustees shall prepare a budget of receipts and disbursements including their tateabic share of costs of necessary establishment of the District and Contral Committees in March every year for each abrine, and shall likewises of mit monthly or quarterly accounts. All these so the kept and submitted in the forms prescribed by the Central Committee in consultation with the District Committee.
- 14. The District Committee may, by a najority of votes, revise the budget as they see fit, subject to confirmation or revision by the Central Committee.
- Custody of property and the proceeds of every institution shall remain in such custody as at the commencement of this Act, subject to such provisions as the District Committee shall, with the sanction of the Central Committee, prescribe for their safety.
- 15. The orders of the District Committee

  Appeal to Central shall be appealable to the
  Committee Central Committee, whose
  decision shall be final.
- 17. In addition to the powers conferred by Power of Central Section 13 of Act XX Committee to make of 1863, the Central Committees of each religion or sect shall have power to call for explanation from the trustees subject to their control and to hold enquiries into the management and the conduct of such trustees. The Civil Court within whose jurisdiction such enquiries are held shall, on the application of the Chairmen of such Central Committees, issue the necessary processes for production of documents and the appearance of witnesses at such enquiries.

The District and Centrel Committee shall have power to take evidence on oath in any in juity before them, and their members, individually and collectively, as well as the tru tees, of any institution or property aforesaid shall be public servants within the meaning of the Indian Penal Code.

18. The Central Committee of each religion or sect in consultation Rules and bye-laws. with the District Committee of that religion or sect shall have power to frame necessary bye-laws and rules for the election of the members of the said Central and District Committees, and for the proper management of the institutions and properties within their respective jurisdiction, and for the due discharge of their duties by the aforesaid These bye-laws and rules and the annual report of the administration of the institutions and properties in their respective jurisdiction shall be published in each provincial Gazette not later than the middle of June of every year.

19. The District Committee shall be entitled

Expenses of Com. to maintain an office and
mittees an establishment ordinarily
costing not more than fifty rupees per mensem,

and the Central Committee not more than one hundred rupees per mensem, exclusive of other incidental charges, such as the cost of auditing of accounts, or the travelling expenses of any member deputed to inspect any institution, or make local enquiry whenever necessary. These items of expenditure shall, as far as practicable, be rateably apportioned among the several shrines of the districts or recovered from the particular shrine to which they relate, and shall be included in the budgets and the accounts of the shrines or shrine in question, respectively.

20. In section 18 of Act XX of 1863, after Angularity of sec. the words "no suit" and tion 18, Act XX, 1803 before the words "shall be entertained" the following words shall be inserted, viz., "except when such suit is brought by any Central Committee of any religion or sect constituted under this Act."

## STATEMENT OF OBJECTS AND REASONS.

1. The object of the Bill is to remove certain defects in the management of Religious and Charitable Endowments under the law as it stands at present.

2 The Bill proposes to leave the existing trustees where they are. It allows their successors to come in, in accordance with the usage in vogue in each institution in that behalf. It leaves untouched all the trust property and income in the very hands which now hold them. It leaves them to carry on the customary exponses as hitherto, but only subject to budgeting previously and subject also to providing for possible contingencies which might arise for revision of such budget—a revision which no Committee would be found to make repeatedly or largely in the face of long-standing usage.

3 As r gards the cost of the controlling agency, advantage is taken of the widespread ambition and readiness to render unp it I service in public interests, and each endowment is laid under a contribution, which is the veriest minimum that can be imagined as

needed for maintaining a fairly efficient subordinate official staff.

4. As to the constitution of the controlling machinery, the Bill provides for two sets of Committees for each religion or sect. It makes the District Committees exercise direct supervision over the trustees, and the higher or Central Committees as they are called, to exercise general supervision and act as an appellate tribunal to correct mistakes and remedy the effects of likes and dislikes on the part of the District Committees.

5. The Committees are formed on the basis of election by the better class of worshippers of each religion or sect. At electorate formed by such classes should, it is thought, suffice for all practical purposes.

6 The members of the Committees would hold office for a term of years and no for

life as now.

7. The Bill proposes to abolish the distinction which the present law makes between the endowments which had been under the direct control of the Government at one time and those that had not been so, malversation of the one class being as culpable as of the other.

8 It is proposed to enlarge the powers of the Central Committees relative to holding enquiries into the conduct of trustees, and dispense with the necessity on their part to obtain prior sanction to sue which the present law enjoins; while the trustees will continue to enjoy the present satety against harassment by any action of Committees by being liable to dismissal only by means of the decree of a Civil Court.

P. ANANDA CHARLU.

The 23ad March, 1897.

J. M. MACPHERSON, Secretary to the Coveram at of India.

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The Hon'ble PANDIT BISHAMBAR NATH said:—"The Bill to enable local authorities to borrow money for temporary emergencies. I am afraid it is rather late. I have only to ofter a few remarks. The addition of a sub-clause to section 2, as has now been proposed by the Select Committee, does not afford substantial relief. If the permission to be given to local authorities to borrow money for temporary emergencies means or implies imposition of a fresh tax or taxes, sooner or later, by empowering or authorizing such authorities in that behalf, I crave leave to demur to the measure.

"The pre-ent situation is a critical one, as it has not inaptly been described by a contributor to a well-known daily local paper. His words are to the following effect:- 'Famme on right; starvation on left; plague in front; and death on back.' In connection with the other minor troubles to which the exigencies of the time have subjected the people rather sorely. I believe it would not be out of place altogether if I were permitted to say here, simply for the information of this Council, that the military vigorous operations, conducted in the city of Poona and Bombay, for cleansing and searching purposes, innocent in themselves, indeed, are supposed to cause annoyance and irritation; while a rule trained regarding the burnal of the dead bodies of bubonic patients, with chloride of himo, is reported to have been condemned with indignation by almost all the influential representatives of the Muhamma lan community at Lucknow. If the rule were entorced, such treatment of the dead would become intolerable. Moreover, such insignificant incidents, however well-intentioned they may be, are, I am sorry to find, apt to be misconstrued by the people of this country when they are panic-stricken.

"Leaving this little digression aside, I beg to resume that the imposition of any tresh tex, emergent as it may be, would, to say the least, be regarded as out-heroding Herod. As the people have enough of imperial and local imposts to pay, it is not expedient to devise further means for adding to their unbearable burdens, at least until they are our of danger.

"The Hon'ble Sir James Westland has cited chapter and verse from certain enactments relating to the Municipalities and District Boards in Bombay, Punjab, Central Provinces, Burma, Bengal and the North-Western Provinces and Oudh, with the object of showing that the present measure imposes no obligation upon the local bodies, but that it simply enables them to borrow money, if they desire, on the security of their funds, for meeting their obligation. I am not prepared to dispute the soundness of the argument of the Hon'ble Member. I have also full sympathy for the present distress of the weavers of Sholapore and the lace-workers in Delni. What I mean to object to is that, if in the event of their additional borrowings, the local bodies find the funds at their disposal insufficient for repayment of the loans they might be obliged to raise, a fresh tax shall have to be imposed, the proceeds of which would in all probability be set apart for satisfaction of the debt, without allowing to spend such proceeds on general purposes. Where a tax is once imposed, no subsequent appeal proves successful in getting rid of it, even after expiry of the probable period for which it is levied.

"As the North-Western Provinces and Oudh Municipalities Act (Act No. XV of 1893) does not provide for the establishment and maintenance of relief works in time of famine, those municipalities must, I think, come within the purview of the sub-clause that has now been added to section 2 by the Select Committee.

"It is true that local bodies will not be extravagant in expenditure upon emergencies, and that their borrowing powers would be exercisable subject to the previous sanction of the Government of India or that of the Local Government, but if they borrow money for famine purposes and then have no means available for its repayment, how are they to meet the liability they might incur except by imposing taxation? They cannot stop their ordinary or starve their necessary works?

The Hon'ble SIR JAMES WESTLAND said:—"I do not think it necessary to make any further remark on this subject unless that I think the section introduced by the Select Committee prevents, so far as the province represented

by the Hon'ble Member is concerned, the operation of the Act in the direction to which he objects. It is quite true that in Bombay the Municipal authorities have powers to do what in the North-Western Provinces they have no power to do. We are not conferring these powers upon them, and we are not saddling them with any expenditure they are not bound to make. Any result of that sort which may arise, will arise not by reason of the Act, which I shall presently ask the Council to pass, but by reason of the Act which at present stands on the Statute Book in regard to Municipalities in Bombay."

The motion was put and agreed to.

The Hon'ble SIR JAMES WESTLAND moved that the Bill, as amended, be passed.

The motion was put and agreed to.

## INDIAN STAMP ACT, 1879, AMENDMENT BILL.

The Hon'ble SIR JAMES WESTLAND moved that the Report of the Select Committee on the Bill to amend the Indian Stamp Act, 1879, be taken into consi-He said:—"It will be observed that I have an amon liment to propose presently. The amendment is purely a formal one. It arises in this way. As the Bill was drafted it made a reference to the General Stamp Act of 1879, but the provisions of the Bill are that certain sections be incorporated in and become part of the Act of 1879. The consequence is that the Act of 1879 is to be quoted not as the Act of 1879 but as 'this Act'. Hon'ble Members will observe that the amendment is little more than a grammatical one and I shall move it in due course. There is also another remark which I desire to make with reference to the operation of the Bill. The Secretary of the British Indian Association, writing on behalf of the Association, says that he entirely approves of the objects of the Bill, but he points out one curious bye effect. It is this In the second schedule to the Act it is provided that certain leases, namely, agricultural leases, shall be altogether exempt from taxation. The Act itself, in the part of it which we amend provides that transfers of leases shall be hable to the same duty as leases. That provision we now cancel by making transfers of leases liable to a specific duty, but that specific duty unfortunately covers all transfers of leases. The consequence is that it covers transfers of leases which are free under the Act as it at present stands, the transfers, namely, of those agricultural This is an effect which was not in the least degree intended. It is a simple matter and one in respect to which it is not necessary to move a formal amendment. At the same time the Government will take the opportunity of using the powers of exemption which it possesses under the Act of 1879 and will to-morrow issue a notification declaring the exemption of this particular class of transfer of lease from any duty to which it may be hable under the Act. By this means the object which is sought for by the British Indian Association will be gained."

The motion was put and agreed to.

The Hon'ble SIR JAMES WESTLAND also moved that in the proviso to section 7B, proposed to be added to the Indian Stamp Act, 1879, by section 1 of the Bill, as amended by the Select Committee, for the words and figures "under the Indian Stamp Act, 1879, prior to its amendment by this Act," the words and figures "prior to the twenty-sixth day of March, 1897," be substituted; and for the words "that Act" the words "this Act" be substituted.

The motion was put and agreed to.

The Hon'ble SIR JAMES WESTLAND also moved that the Bill, as amended, be passed.

The motion was put and agreed to.

# REORGANIZATION OF THE SUPERIOR SERVICE OF THE EDUCATION DEPARTMENT.

## GENERAL DEPARTMENT-EDUCATION.

Calcutta, the 26th March 1897.

#### RESOLUTION-No. 1214.

## READ-

(1) Resolution No. 4-Education, dated the 23rd July 1896, from the Government of India in the Home Department.

(2) Letter No. 959T., dated the 27th October 1896, from the Offg. Director of Public Instruction.

(3) Letter No. 987T., dated the 30th October 1896, from the Offg. Director of Public Instruction.

(4) Sir Alfred Croft's note, dated 15th February 1897.

1. Sir Alexander Mackenzie regrets the delay which has taken place in settling this difficult question. This delay was due to the serious illness of Sir Alfred Croft whose mature advice regarding the many problems involved was much to be desired.

2. The provisions of the scheme, as sanctioned by the Right Hon'ble the Secretary of State, are the following:—

The Department of Education is to be divided broadly into (A) the Superior Service and (B) the Subordinate Service. The former will consist of two branches, one including all posts to be filled by persons appointed in England, which will be called "The Indian Educational Service," and the other, including all posts to be filled by recruitment in India, which will be known as "The Provincial Educational Service."

The Indian Educational Service is to consist of 27 officers, including the Director of Public Instruction, Assam, the Inspector of European Schools, and the Superintendent of the

School of Art.

The appointments to be included in this service are-

- 5 Inspectors of Schools (including the Director of Public Instruction, Assam, and the Inspector of Europ an Schools).
- 5 Principals of Colleges, viz., those of-

The Presidency College.

The Sibpur Civil Engineering College.

The Patna College.

The Dacca College.

The Calcutta Madrasah.

#### 13 Professors, viz.-

8 in the Presidency College.

2 in the Sibpur Civil Eugin oring College,

2 in the Patna College,

I in the Dacea College.

1 Superintendent of the School of Art.

3 officers to fill vacancies.

Total ... 27 officers.

The Provincial Educational Service is to consist of 104 officers, as follows:—

- 5 Inspectors of Schools.
- 10 Assistant Inspectors
- 7 Principals and

51 Professors of Colleges.

24 Head-masters of Collegiate and Training Schools.

7 Others, including the (1) Assistant Superintendent and the (2) Head-master of the School of Art, (3) the Personal Assistant to the Director of Public Instruction, and (4) supernumerary appointments (Professorships) to be filled by Indian gentlemen with degrees from the Universities of England, Scotland and Ireland, or by Premehand Roychand students.

Total

## That is, the Superior Service is ultimately to consist of-

	•		Officers.
Indian Educational Service Provincial ditto	•••	•••	27
r rovingial dicto	•••	•••	104
	Total	•••	131

The inclusion in the Provincial Service, on personal grounds, of nine other officers has received the sanction of the Secretary of State, and the number in that service was in this way to be brought up temporarily to 113. Of these nine officers, two have been absorbed by appointment to posts which bring them by right into the Provincial Service, and one has retired. The Provincial Service should, therefore, apparently consist now of 110 officers; but as the Indian Service numbers now three men more than the sanctioned number, the number in the Provincial Service must be temporarily reduced to 107: thus the Superior Service will at present consist of—

				Officers.
Indian Service	•••	•••	,	30
Provincial ,,	•••	•••	•••	107
		Total	•••	137

By the 1st of May next, i.e., after the retirements of Messrs. Ewbank and Stack, the service will consist of—

				Officers.
Indian Service	•••	•••		28
Provincial "	•••	•••	•••	109
		Total	•••	137

The Director of Public Instruction will be instructed, when this can be done without impairing the efficiency of the department, to reduce the Superior Service to the proper number of 131 officers by the appointment of officers who are now placed in the service on personal grounds, to posts which properly belong to the Provincial Service.

3. It may be noted, in passing, that of the six Professors sanctioned for the Civil Engineering College, one is referred to in statement G attached to Sir Alfred Croft's No. 1414T., dated 28th June 1895, as "lately indented for from England." The Secretary of State has supplied for the post Mr. Tate, whom he appointed under covenant for five years on Rs. 500 a month, and has directed that this officer is to be reckoned as an officer of the Indian Service after his period of probation. For the present Mr. Tate is given a place in the Provincial Service in square brackets to show that, though not regularly belonging to the service, he nevertheless fills up one of the 104 posts included in the cadre of that service. On the termination of Mr. Tate's period of probationary service the Superior Service will consist of—

			Officers.
Indian Service		•••	28
Provincial "	•••	•••	103
		Total	131

This follows from the fact that the 27 officers originally provided for have all got posts assigned to them, and that Mr. Tate thus becomes an additional officer in the service.

#### Indian Educational Service.

4. The names of the 30 officers who now form the "Indian Educational Service" (under which term is included here and in subsequent paragraphs of the Resolution the former graded Superior Service) are given below. To each

officer the choice of the old and the new service was given, in accordance with the orders of the Secretary of State, and the choice of each is recorded after his name:—

NAME OF OFFICER.	Service for which he has elected.
1	2
A. L. V. Ewbank A. Pedler F. J. Rowe J. Willson J. S. Slater W. Booth G. A. Stack J. H. Gilliland A. C. Edwards J. Mann P. K. Ray S. Robson A. Maclonell E. F. Mondy M. E. DuS. Prothero H. M. Percival A. F. R. Hærnle S. C. Hill P. B. Mukerji G. W. Kuchter C. Little J. C. Bose C. R. Wilson N. I. Hallward H. R. James W. B. Livingstone B. Heaton C. W. Peake H. A. Bamford E. B. Havell	Old. Old. Old. Old. Old. Old. Old. Old.

5. At the time when a choice was given several factors of the scheme were unknown [notably (a) the number of staff allowances which will be allowed to the service, (b) the principle which will regulate promotions, and (c) the date from which effect will be given to the scheme], and Sir Alexander Mackenzie thinks that it is only proper that these officers should be given an opportunity of reconsidering their choice.

6. On the subject of staff allowances, the orders contained in the Government of India Resolution No. 4-Education, dated 23rd July 1896, are as follows:—

The plan suggested by the Secretary of State in 1892 of attaching personal allowances to the office of Principal and senior Inspector of Schools has been adopted. There will be two grades of allowances of Rs. 250—50—500 and Rs. 200—10—250 a month, respectively, so as to correspond to some extent with the higher rates of pay in the graded list, which will be supplanted by the new system. The allowances will be strictly personal, within the meaning of the Civil Service Regulations, i.e., they will be held continuously by officers whether on duty or on leave (subject to the provisions of the leave rules in regard to allowances during leave), and will not be given to those who act for them during their absence. The following is the scale of allowances allotted to the several provinces:—

Bengal.—(a) Two allowances of Rs. 259—50-500 a month, and (b) three allowances of Rs. 200—10—250 a month. The allowances will be open to the two senior Professors only at the Presidency College, Calcutta, and to Principals of Colleges and Inspectors of Schools generally, the rule being that they should be given to the senior, or most deserving, men, and should not be treated as staff allowances attached to certain offices.

7. In connection with these orders, Sir Alfred Croft has noted:—

An unfortunate mistake has crept into the Proposition Statement, showing the new sanctioned scale. In paragraph 5 of the Government of India's letter No. 210, dated the 18th August

1894, it is stated :- "The Lieutenant-Governor agrees with the Government of India that there should be two personal allowances on the higher scale of Rs. 2:00--50-500 The Government of India are of opinion that the number of allowances on the lower scale should be fixed at four (one of which would be held by the Director of Public Instruction in Assam)." In my letter to Government, No. 1414T., dated 28th June 1895, I referred (end of paragraph 2) to the number of officers in the "European Service" (now styled "Indian") as 27; but in the at ached Proposition Statement A, showing the financial effect to Bengal, I excluded the sarary of the Director of Public Instruction, Assam, and reduced the number of officers to 26, with two higher-, cale allowances and three lower. To the "three lower" I appended a foot-note, " Excluding the Director of Public In truction, Assam"; but this was unfortunately mispranted "Including" The G vernment letter forwarding these Proposition Statements to Index (No. 2832, dated 14th August 1895) explains (paragraph 3) that there are to be 26 officers of the Europ an Service, "exclusive of the Director of Public Instruction, Assam"; and it was not no ice! that Proposition Statement A showed 26 officers. meluding the Director of Public Instruction. Assam. The mistake was not subsequently detected, and it is repeated in Appendix B, attached to the Home Department Resolution of the 23rd July 1896, in which, while 27 appointments are shown, "meluding the Director of Public Instruction, Assam," there are only two personal allowances, two in the higher and three in the lower scale. I hope I am right in a suming that the mistake has only to be pointed out to be corrected, and that the margher of personal allowances for Bongal and Assam together will be increased from five to six, as stated in India's letter quote I above. I should also point out that while in that letter the personal allowance for the Director of Public Instruction, Assam, was restricted to the lower scale, no such restriction finds a place either in the Resolution of the 20rd July 1800 or in Appendix B. attached, thereto, T prosume that the original order stan is good, but a definite ruling on the point seems necessary.

- 8. The Lieutenant-Gevernor acrees with Sir Alfrel Croft in thinking that five staff allowances only were senctioned for Bengul owing to the mistake referred to. The matter will be brought to the notice of the Government of India, with a recommendation that the mistake may be rectified.
- 9. In regard to the principle by which the promotion of officers coming under the old or under the new system shall be governed. Dr. Martin, in his letter No. 987T., dated 30th October 1896, proposed the following rule:—

No officer, to whichsoever service be may belong, will have any claim to promotion, be it to Class I or Class II of the graded service, or to one of the staff allowances in the Indian Educational Service, till such time as he would have had a legitimate expectation of preferment, on the supposition that the Education Department officers who were graded on the 1st July 1896 had elected for the participant service to which he belongs

This rule is criticised by Sir Alivel Croft in the following terms:-

The necessity of a rule upon the point arises from the fact that there are eight (what may be called) stath appointments under the old system, and only six under the new. The officers affected could not claim more than eight staff appointments, however distributed between the old and the new service, but they seem at first sight to be entitled to six at any rate. It all the officers had chosen the old system, or all the new, there would be no difficulty, and Dr. Martin's proposed rule is based on this supposition. But the result of it would be that, as the distribution stands, the number of officers of ingreball allowances indicht easily be not only less than cight, but he sation with the evident from the officers it observed in the fit April Messrs. Eablank and Stack and I shall have retired, and I assume that Dr. Martin's ill being pointed Director. The set or officers will then stand as follows in their order:—

Olicsystem	•	New system.
Polici Rowe	i	
Wall on. Slaver	1	
Boota. G.Brand.	:	
200	,	Diwurda. Monn.
Ma donell	į	Robson.
Prothero	i !	$\mathbf{M}_{-D}$ , $\mathbf{y}$ ,
# FACTORY	l	Hac. p!e

Messr. Poller and Rowe will be promoted to Class I of the old envice, and Messre. Willson. slater, Booth and Gibband will remain in Class II. The other two appointments one of the six in Class II will be suspended. Messis Edward and Mann count of the holom, because they have elected the new rewice, in which there are only river all appointments. Dr. Roy and Mr. Mardonell cannot claim them, the way being blocked (under the assumed rule) by

All the second control of the contro

Messes. Pedler and Willson go on leave from the 1st April. The two appointments in Class I will then be held by Messes. Rowe and Slater. In Class II there will be Messes. Both and Calliand and Dr. Roy, and no others will apparently be entitled to promotion. For the claim of Mr Edwards to promotion is only valid on the supposition that all the officers above him have chosen the new service, and that one of the six personal allowances is left vacant for him. But the six allowances in the new service are strictly personal, and no junior officer succeeds to one when his senior goes on leave. Mr. Edwards, therefore, would have no claim, nor similarly would Mr. Mann. The claim of Mr. Macdonell is barred by Mr. Robson, the eighth remaining officer in the list. Hence, only five staff appointments would be enjoyed. To take an extreme supposition, if all the first six officers on the list were on leave together, no officer in the new service would, under the proposed rule, be entitled to promotion, and the only promoted efficers in the old service would be three,—Messes. Roy, Macdonell and Prother). No officer in the new service would, in fact, be entitled to promotion until one of the six senior men had retired.

These are the obvious objections to the proposed rule; briefly, that the number of staff appointments actually held at one time would often be less than the number sanctioned under But having given the subject full consideration, I am inclined to taink that Dr. Martin's proposal is sound. It is certainly, in my opinion, correct as regards permanent promotions. With regard to efficating promotions there is room for doubt, but even so, it may be defended. The rule is based on the principle to at no officer can rightfully claim any advantage which would not have been open to him had all his seniors elected the service to which he belongs. Therefore, no junior officer in the old service can claim promotion merely from the fact that senior officers in the new service, who would otherwise have come within range of promotion, are not entitled to it. Again, officers in the new service would seem to have no grievance, because the Government orders have made it clear that the personal allowance of an officer on leave is not transferable to his substitute; and further, those officers in Class III, who have chosen the new service and are of to years' stanning (Messis. Edwards, Manu, Roison, Mondy, Hornlo and Hill) gain the immediate advantage of an increase of p y to Rs 1,100. At the same time it is not clear that others, when making the relicies, have understood on what principle future promotions are to be made. Mr. Edwards, for example, told me that he expected obviousness promotion if an officer went on leave, making I in the sixth on active service, which promotion he would not be entitled to un or the proposed rule. This question of promotions may possibly have arisen in other provinces, and it very boundessary to refer it to the Government of Indea for settlement. When definite or less on the point are issued, I should recommend that offices by given an opportunity of recensitioning their or need. This will be all the more recessary if any increase, such as I have proposed above, be made in the number of personal allowances in the Indian Educational Service. Meanwhite I would suggest that the word "permanent" be inserted before "promotion" in the proposed rule, the question of officiating promotion being left tor fur are settlement.

Sir Alexander Mackenzie is inclined to concur in the view thus taken by Sir Alfred Croft, but as the question is involved in linearty, it will be necessary to refer it to the Government of India for orders.

10. It has been ordered that "an officer of 15 years' approved service, whose total salary did not exceed Rs. 1,000, shall be given a special allowance of Rs. 100 a month.' This order will have force from the date from which the new scheme will take effect. The names of officers who will reap the benefit of this ruling are not now mentioned, in view of a reconsideration of choice between the old and the new system being conceded to all of the officers of the old graded service.

It will not be out of place to consider here the status of Messrs. Livingstone and Bamford, who may be confidently expected to elect for the new service. The facts about Mr. Livingstone are that howas appointed to Government service in 1865, appointed to officiate in Class IV on the 17th May 1880, and acted continuously in that class up to the date of his confirmation on the 15th November He drew Rs. 700 a month from 1880 to 1892, and from the 15th November 18:2 he drew Rs. 750. From every subsequent 1st December the accornal of an increment may be reckoned under Article 165 of the Civil Service Regulations. Thus, Mr. Livingstone may be regarded as having been entitled to Rs. 950, for the purposes of this scheme, from the 1st December 1896. Mr. Bamford's case is different. He was appointed to be Assistant Inspector of European Schools in February 1885. His pay was subsequently raised to Rs. 500-50-750, and after officiating as Inspector for some time he was confirmed as Inspector on the 1st November 1890. He has drawn Rs. 750 from 11th February 1895, and was therefore entitled to Rs. 800 from 11th February 1896.

#### PROVINCIAL EDUCATION SERVICE.

12. As already stated in paragraph 3 above, this service is for the present to consist of 107 officers. On Mr. Stack's retirement from the Indian Service, it will be increased to 108 officers, and on Mr. Ewbank's retirement, it will consist of 109 officers; and again, when the Indian Service reckons 27 officers, the number in the Provincial Service will be 110 to become 109 again when Mr. Tate becomes a member of the Indian Service. In the figures 107, 108, 109 and 110 are included six officers who are admitted on personal grounds. As these are gradually absorbed from one cause or another the service will be reduced by the number so absorbed, until the normal number 104 (or 103) is reached.

13. Of the 5 Inspectors of Schools, 1 is spoken of in the Government of India's (Home Department, Education) letter Nos. 104—115, dated the 25rd July 1896, as "a Joint Inspector of Orissa." This office is now held by Babu Radha Nath Roy, who is styled "Temporary Inspector of Schools." He has been in independent charge for four and-a-half years, and will for the future be designated "Inspector of Schools" simply. Another who comes under this

appellation is the "Inspectress of Schools."

14. The distribution of the officers who are to appear in the Provincial Service list is attended with much difficulty: it has been dealt with by Sir Alfred Creft in consultation with Dr. Martin, and the Lieutenant-Governor, after weighing carefully the difficulties connected with individual cases, has placed the officers as shown at the close of paragraph 15 below.

placed the officers as shown at the close of paragraph 15 below.

Class I—Presents no difficulty. Rai Radhika Prasanna Mookerjea
Bahadur has been permanently in Class IV of the Superior Service since 1885.
Rai Dinanath Sen Sahib is the senior officer in the present Subordinate Service
(Mr. Phillips being disqualified by his office for the new Classes I and II), and

has been acting in Class IV of the Superior Service since 1888.

Classes II and III.—The question of the position of Mr. Billing is involved in considerable difficulty. It is argued that he has been for eight and a half years serving in the former graded service, where his name follows that of Rai Dinanath Sen Sahib, and for the same period has been serving as Principal of a first grade college; further that he draws a salary of Rs. 540 (Rs. 540 as pay and Rs. 200 acting allowance) and is, therefore, too highly paid for Class II (Rs. 500); and lastly that he has been selected by the Secretary of State for the first vacancy arising in the Indian Service. On the other hand, it is to be borne in mind that his permanent post is in Class II of the Subordinate Service, being 11th in the total list of that service. On the former grounds he would appear at the top of Class II (Rs. 600), immediately succeeding Rai Dinanath Sen Sahib; on the latter he would appear in Class III (Rs. 500). Taking all these circumstances into consideration, the Lieutenant-Governor thinks that the question will be most equilably settled by placing him at the bottom of Class II. His position as an officer serving for more than eight years in Class IV of the old graded service and as an officer specially selected for promotion to the Indian Service amply warrants such a place being assigned to him. The first three appointments in Class II will be taken by Mr. J. A. Reuther and Babus Radaa Nath Rai and Abinash Chandra Chatterjea, the seniors on the list, who are qualified by their offices for this class.

seniors on the list, who are qualified by their offices for this class.

Class III.—The office held by Mr. A. S. Phillips does not entitle him to promotion above Class III. He will naturally stand at the head of this class, and be followed by Babu Mathura Nath Chatterjea and Shams ul-ulama Abul K. M. Siddiq. The next officer would in regular course be Babu Ambika Charan Bose, and to follow him would come Babu Nilmani Mukherjea. the class being concluded by the name of Mr. Tate, placed in square brackets, vide paragraph 3 above. The position of Babu Nilmani Mukherjea has been given special consideration. He is Principal of the Sanskrit College, and his case is thus

referred to by Sir Alfred Croit:-

"Babu Nilmani Mukherjea, Principal of the Sanskrit College, has put forward a strong appeal for exceptional promotion, on the ground (1) of the importance of the Sanskrit College compared with the Chittagong College (whose Principal is above him in the graded list); (2) the high pay drawn by Mahamahopadhyaya Mahes Chandra Nyayaratna, M.R., his immediate predecessor; (3) the extra duties that the Principal has to discharge in connection with the Sanskrit Title and Sanskrit Tol examinations; and (4) the interest felt by the Hindu community in maintaining the dignity of the College. It is true that the Sanskrit College is

a much more important institution than the Chittagong College. The latter prepares for the F. A. only, while the former sends candidates to the M. A., and the Principal has very important duties connected with the Sanskrit examinations. Both Principals entered the service in the same year, 1857, Babu Nilmani Mukherjea as an M. A., Babu A. C. Chatterjea as a B. A. Nilmani Babu has spent all his service in Calcutta, where he has done a good deal of literary work (see History of Services of Gazetted Officers, page 1024); Babu A. C. Chatterjea has spent all his service in Cuttack and Chittagong. It so nappened that the latter was drawing higher pay than the former when the graded list was established in 1878, and so he took the higher place. The high pay drawn by Mahamahop ofhyaya Mahes Chandra Nayayanana does not, I think, affect the question. He was promoted to the Superior Service by reason of his character and high position as a Sanskrit Scholar, and the pay that he drew as Principal was his personal pay as a graded officer. It has now been decided that the Sanskrit College Principal hip is not to be in the Indian Service cadre of appointments. As to the feeling of the Hindu community, I received a letter last year, signed by Maharajas Durga Charan Law, Jotindro Mohan Tag we and Namen has Krishna, Sir Romesh Cameder Mitter, and the Nohendra Lal Sucar, pointing out the importance of the Sanskrit College, and praying that in the reorganised service on high place, both as regards pay and rank," reight be given to the Principal. Lastly, Nilmani Babu draws attention to his age. He is in his second year of extension, and will cave little chance of promotion to a higher grad. Babu A. C. Charte, jee is tive years younger, and he many chances of promotion.

The chief grievance, it will be seen applying aside personal and official claims), is the higher position occupied by Boba A. C. Chatterjea. But I hardly see how it can be remedied. It would be a difficult and invidious neather to disturb the order of seniority in the Education Is partment, which has been accepted for years. Nalmani Babu urges that ne can now rise (owing to his age) no nighter as Principal of the Sanskrit Codege, with all its reponsibilities, than he would have risen had he remained Professor of the Fresidency Codege. But though Nilmani Babu himself may not rise to the highest class, yet I have proposed that the Principal of the Sanskrit Codege should be eligible for that class, and it is his own mistortime that he was promoted so late in life. This promotion, however, has not been very slow. He was confirmed in Class II in 1892, and rose to ks. 400 in 1893. It is proposed to give nim Rs. 500 now. Agaan, his chances of promotion to Rs. 600 are not so had as he makes out. Rai ha thak Prasanna Mukherjea is in his fearth, and Rai Dinanath Sen in his second year, of extension. Mr. Phillips retires in April next. Maulavi Abul Khair is limited, as Sn. grintendent of a Madrasa, to a salary of Rs. 500. Bubu A. C. Bose is in his lest year of extension. Bubu B. Chakravarti has already retired. Thus, of eleven officers senior to Nilmani Bubu, five will have retired in the next two or three years, and one of the remainder cannot rise to Class II. His position would, no doubt, be improved if it were declared that the Principal of a second grade College could rise no higher than Class III, which would dolar Bobu A. C. Ghetterjea from Class II, in which he is placed by Dr. Martin. But I think this would not be fair. It is proposed that he of-masters of Collegiate Schools (like Mr. Phillips) should be entitled to rise to Rs. 500, and Principals of first grade College should rise to Rs. 609.

I have dwelt on this question at, perhaps, tedious length, because I promised Nilmani Babu and the Maharajas that his case should be fully ubmitted to Government. As a matter of policy, the exceptional promotion of the Principal of the Sanskrit College would no doubt be gratifying to the Hindu community, but individual claims cannot be disregarded. As what seems to me a fair way of meeting the difficulty, I would suggest that Babu Nilmani's name should immediately follow that of Babu M. N. Chatterjea."

The extract has been given at length, and carefully considered. The Lieutenant-Governor, while fully admitting the distinguished abilities of Babu Nilmani Mukherjea and the importance of the high office which he fills, is yet of opinion that, with due regard to the individual claims of his seniors, it would be improper to give him a place higher than that now assigned to him, viz., immediately after Babu Ambika Charan Bose.

Class IV.—The remarks made by Sir Alfred Croft in reference to individual officers who may be regarded as having a claim to inclusion in this class

are the following:-

Babu Ratna Mani Gupta, the next senior officer, has retired from the service. The first three places should, therefore, be taken by Mrs. M. Wheeler (II, 6), Mr. E. R. Tiery (III, 1), and Babu Chandra Mohan Mozumdar (III, 2), who come next in order of seniority (The references are to the Civil List for January 1897, page 179). I turn now to the case of those officers of European qualifications, who have been selected for early and exceptional promotion. They are, in order of seniority, Mr. P. Brühl (1832), Ir P. C. Ray (1889), Mr. J. N. Das Gupta (1890), and Mr. D. N. Mallik (1893). Mr. Brühl (see paragraph 154d) of Dr. Martin's letter) was educated in Germany, and is a specialist in Science of a quite exceptional order. The other three are distinguished graduates of English universities. Mr. Brühl, Dr. Ray and Mr. Das Gupta were recommended by the Bengal Government in 1894 for immediate promotion to Rs. 350, pending sanction of the reorganisation scheme; but the Government of India declined to promote them in anticipation. If they were considered worth Rs. 350

in 1894, I agree with Dr. Martin that they have a claim to Rs. 400 in 1897. Mr. D. N. Mallik is of only three and a half years' standing, and I propose to place him in the class

next below (Rs. 300). His case will be considered later ou.

Along with graduates of European qualifications have always been reckoned Premchand Roychand students of the University, as entitled to equal promotion with the former. I think this principle should be maintained, as they are the most distinguished students that the University turns out. There is one officer of this class now to be considered, Babu Nilkanta Mazumlar, who was appointed to the department on Rs. 250 in 1879, and has officiated as Principal of the Cuttack College. The seniority and pay of these four officers (excluding Mr. Maltik) are (vide Urvil List, pages 177, 179)-

		Rs.
Babu Nilkanta Masumdar, 1879 (No. 3 in Class III)	••	280
Mr. P. Brühl, 1882 (No. 6 in Class III)	•••	300
Dr. P. C. Ray, 1889 (ungraded)	•••	250
Mr. J. N. Das Gupta, 1890 (ungraded)	•••	250

I think that all these officers should be placed in the new Class IV in the above order (subject to the proposal made below with regard to Mr. Gailardi). This will put Babu Nilkanta Mazumdar in his right place in the order of semonty of the old list, following next

after Babu Chaodra Mohan Mazumdar.

An appeal has been made to me by Mr. Peller, then Principal of the Presidency College, in favour of Babu Bipin Bihari Gupta, one of the Professors of that institution. He is a distinguished Mathematician, being the only graduate who obtained a first Class at the M. A. examination in that subject from 1874 to 1880. He also competed in 1880, but without success, for the Premehand stub utship, taking up Pure and Mixed Mathematics, Chemistry and Physics. No canditate in teed (with one exception) was declared qualified for the studentship in these subjects from 1874 to 1881; and the University at length recognised the fact that they were far too wide, and they have now been divided into six, only one of which need be taken up. I think it beyond doubt that, under the present regulations, Babu Bipin Behari Gupta, as the best Mathematician among the M. A. graduates for six years, would certainly have gained a studentship; and he discharges his duties at the Presidency College with very marked ability. While fully acknowledging his distinguished ability and usefulness, at the same time I regret that I cannot discern any principle by which he could be promoted above the heads of his seniors, all of whom are thoroughly competent and deserving officers. Babu Bip n Bihari's merits and services will soon, I hope, obtain recognition in due course. He is second on the list in Class V, and should rise to Class IV in a short time.

The case of Mr. Chilardi, Assistant Superintendent of the School of Art, has been separately before the Government,—see correspondence ending with Mr Finueane's No. 531T.G., dated 14th October 1896. Mr Ghilardi has been in the department since March 1886, and draws Rs. 300, ungraded (C. il List, page 177). In Madras the pay of the Assistant Superintendent is Rs. 400 rising to Rs 600, and in Bombay Rs. 500 rising to Rs. 750. Mr. Chirardi entainly deserves promotion after 11 years' good work, while he has been very highly speken of by successive Superintendents; and this has been recognised in the Government orders referred to. I should think he might properly take rank with the specialists holding European qualifications whose case has just been considered, and if that be granted, his rank should be in accordance with his seniority. In

that ease he would come between Mr. Bru'll (1882) and Dr. P. C. Ray (1880).

It will be seen that Dr. Martin places, Mrs. Wheeler, Mr. Tiery, and Babu, Chan Ira. Mohan Mazumdar below the five officers whose case has just been considered. I cannot, on reconsideration, support this arrangement, which is based on my earlier proposals of 1894. Mrs Wheeler has occupied her present office, that of Inspectiess of Schools, since 1876. As the sole Inspectiess, she occupies an important position. In Madras there are two Inspectiveses (belonging, however, to the European service) drawing, respectively, Rs. 500 to Rs. 600 and Rs. 450 to Rs. 500. Mrs. Wheeler is 52 years of age, and deserves consideration towards the end of a long service. Mr. Tiery and Babu Chandra Mohan Mazumdar stand next in seniority, and occupy important offices (Mr. Thery was an Assistant Inspector before he was selected for the Murshidabal appointment), and should not be passed over without necessity. The arrangement that I propose will leave room in Class IV for the five officers with Europ an or Premehand qualifications, and Babu Nilkanta Mazumdar will thus come into his right place, being next below Babu Chardra Mohan Mozumdar in order of seniority.

The Lieutenant-Governor accepts these views.

It is to be observed that the cases of the retired officers, Babus Bireswar Chakravarti and Ratna Mani Gupta, must be taken into consideration up to the dates of their re-irement. The positions of these retired officers would be immediately below Babu Ambika Charan Bose and Babu Nilmani

Mukherjea respectively. This will involve some slight changes in the classes below, which can be settled hereafter in communication with the Accounts Department.

Class V.—Sir Alfred Croft's note upon this class is as follows:—

Class V.—The only cases requiring notice in this class are those of officers on fixed pay, whose place in the new list, with respect to graded officers in the old list, it is necessary to settle. They are those of Mr. R. F. Shaw. Head-master of the Apprentice Department-Clivil Engineering College, Mr. D. N. Mallik, Assistant Professor, Patha College, Pandit Hara Prasad Sastri, Professor of Sanskrit, Presidency College, and Mr. H. A. Stark, Head-master of the Anglo-Fersian Department, Calcutta Madrassa (Civil List, page 177). Mr. Shaw (M. A., Aberdeen) was appointed on 20th January 1891 on Rs. 300; Mr. Mal'ik (B. A., Camb, B. S.C., London) on 12th July 1893, on Rs. 250; Pandit Hara Prasad (M. A., Calcutta) on 28th February 1895, on Rs. 300; Mr. Stark (B. A., Calcutta) on 1st July 1895, on Rs. 300. Mr. Stark (B. A., Calcutta) on 1st July 1895, on Rs. 300, Which is the method to be followed should be this:—An officer appointed on Rs. 300, which is the maximum pay of Class III, should not be in a worse position than if he had been appointed five years earlier on Rs. 200 –20 –300, the pay of the class. That is, he should rank next below those who had been confirmed in the class five years before the date of his appointment, all of whom at the date of his appointment will have reached the maximum of Rs. 330. He should rank above officers who were only officating in the class five years before his appointment, (The status of a sub. pro tem. officer is that of an acting officer) An officer appointed on Rs. 250 should take rank on the same principle. Since it takes three years to rise in Class III from Rs. 200 to Rs. 260, such an officer should rank next below those who were appointed to Class III on 25th elass three years before the date of his appointment, all of whom were on that date drawing Rs. 260. Hence, comparing the dates given above for the purpose of ascertaining each officer's place, Mr. Shaw have be supposed to have been appointed to Class III on 25th Pebruary 1890, and Mr. Shaw should come immediately befo

Sir Alexander Mackenzie accepts the principle thus enunciated, and class V will be fixed accordingly.

Sir Alfred Croft continues:—

"In reference to the position assigned to Mr. D. N. Mallik, it will be convenient at this point to consider what special prospects, in the way of exceptional promotion, are now and horeafter to be offered to those graduates in honours of English Universities whom we wish to attract to the Department, to take the place of men hitherto appointed by the Secretary of State. It has, I think always been understood that special advantages were to be effered them. In 1894 I recommended that all such officers, appointed on Rs. 250. should, after three years, be promoted to the first vacancy arising in the Rs. 350 class; and this proposal was afterwards made the basis of the recommendation above referred to, that Messes. Brühl, P. C. Roy, and J. N. Das Gupta, should at once he promoted to Rs. 350. The Rs. 350 class has now disappeared, and another method must be adopted. I would propose that a professor of European qualifications or a Premehand student should originally be appointed on Rs. 250; that after a service of three years in that class, he should have a claim to the first vacancy arising in Class V (Rs. 300); and that after a further service of three years in that class, he should have a claim to the first vacancy ar sing in Class IV (Rs. 400). As vacancies would not generally occur immediately after the expiration of the periods of three years, he would have a fair prospect of rising from Rs. 250 to Rs. 400 in about seven years; and this, I think, would offer sufficient inducement. (In the Provincial Executive Service Isee that an officer rises from Rs. 250 to Rs. 500 in from six to seven years.) Candidates of this class who were appointed to the Superior Service under the two-thirds rule, rose from Rs. 333 to Rs. 500 in five years: so that the new men will still be not as well off as their predecessors were. After appointment to Class IV they would be eligible for promotion m their turn under the ordinary rules.

It is of the first importance that graduates in honours of English Universities should be attracted to the Provincial Service; the rule now proposed is therefore approved. It follows that Mr. Shaw is the first officer for promotion.

to Class IV, and that Mr. Mallik's time for such promotion will follow after he has served in Class V for three years from the date of the introduction of this scheme. In working the rule, active service (including privilege leave will alone be reckoned in the qualifying period.

Class VI.—Sir Alfred Croft observes with reference to this class:—

The cases here are those of Babu Kumudini Kanta Banerjea, Dr. P. N. Chatterjea, and Mr. M. M. Ghose (Nos. 7, 13, and 14 in Class VI of Dr. Martin's list), who have been appointed to the department on fixed pay—the first on Rs. 200 in 1887, the next two, who are graduates of English Universities, on Rs. 250 in 1894 and 1895, respectively. The place of Babu Kumudini Kanta Banerjea was fixed in my former list as following that of Miss. C. M. Bose. Dr. P. N. Chatterjea was appointed on the 9th November 1894, and should therefore rank among Class III (old list) officers as if he had been appointed to the class on the 9th November 1891. He will therefore stand after Babu B. K. Guha (111, 14). Mr. M. Ghose, appointed on 22nd June 1895, will rank as from 29th June 1892, and follow Babu Sarada Prasad Ganguli (Babu Uma Kisor Roy, the next on the list, not being a Provincial Officer). Babu Khirod Chandra Rai Chaudhuri (111, 18) has, since the date of Dr. Martin's letter, been transferred to a Provincial appointment, and should therefore come into the list before Babu Sib Chandra Gui. Dr. Chatterjea and Mr. Ghose will be entitled to the first vacancies arising in Class V, after they have served for three years each on their present pay.

The case of Maulavi Abdul Karim, B.A., Assistant Inspector of Muhammadan Education, is exceptional. It will be seen that in the provisional list, recommended in my note of 20th January 1894, I placed Maulavi Abdul Karim next after Shams-ul-ulama Ahmad (VI, 12 in that list, III, 20 in the Civil List, page 180). This was in accordance with the place that he then occupied as a sub. pro tempore officer. But in the Civil List for January 1897 (page 181). Maulavi Abdul Karim comes nine places lower down (III, 30). The reason is that he was in 1894, and had been appointed to the Provincial Service, but whose confirmation in that service was for some reason delayed for many years. In consequence of the rule that substantive pro tempore officers take rank below those who have been a nfirmed, Maulavi Abdul Karim found himself passed over, between 1894 and 1896, by a number of officers promoted from the class below. I think with Dr. Martin that he should take the place twhich I previously assigned to him in January 1894, and which he would have held had the scheme been sanctioned from about that date. In 1894 he had already been substantive pro tempore for over four years, and the position now assigned to him is that which he

would have taken if confirmed after three years.

The reasons given for regarding Maulavi Abdul Karim's position as exceptional are sound. The argument might be strengthened by the consideration that the post held by him, viz. Assistant Inspector of Muhammadan Education, is a special one. Had this not been so, his confirmation in Class III of the former service would have taken place in regular order as vacancies occurred in the class. Under the circumstances, it is right that his case should receive exceptional treatment.

Sir Alfred Croft, in reserving four posts in this class for graduates in honours of English Universities or Premchand Students, writes thus:—

Of the four reserved appointments, one can be filled up immediately upon my departure, by Mr. Bhupati Nath Das, about whom there has been separate correspondence. He is the man so strongly recommended, as an original worker in science, by Professor Ramsay. The other three may be filled up by substantive pro tempore promotions from the class below, until specialists are appointed permanently to the class after the retirement of Messrs. Ewbank and Stack.

Mr. B. N. Das may at once be appointed to one of these reserved appointments, and on the retirement of Mr. Stack in the end of March, a second specialist may be appointed, and similarly another on the retirement of Mr. Ewbank towards the end of April. There will then remain one post which

may temporarily be filled up.

Sir Alfred Croft has laid special stress upon the fact that nearly all the officers in this Rs. 250 class are at present drawing more than Rs. 250 a month, and that those on less than Rs. 300 a month would have had a fair prospect of rising to Rs. 300 (as pay under the old system) within a few years by regular increments. He adds:—"For the present I consider that the fair and only possible plan will be to continue to them, as personal allowances, the amounts above Rs. 250 to which they are now, or may become, entitled until all of them are promoted to the next higher class on Rs. 300." This proposal is sanctioned, and will be applicable to those who had already set foot in the former Class III or had drawn increments in the

same; these will, if they revert to Class VII of the Provincial list, continue to draw the increments to which, from time to time, they would have become entitled under the old system. This principle will be extended to all the classes.

Class VII.—Sir Alfred Croft discusses the cases of certain officers who have hitherto been on fixed pay:-

P. W. Byers, Teacher, Apprentice Department, Civil Engineering College; Annada Prasad Bagehi, Head-master, School of Art; Braja Ballabh Dutt, M.A., Lecturer, Rajshahi

College; Sivendra Nath Gupta, Lecturer, Krishnagar College.

The last two men have already had their places assigned in my 1894 list. Mr. Byers was appointed on the 23rd March 1894, on a salary of Rs. 200-10-230, and therefore ranks below those who have been confirmed in old Class III, the pay of which is higher (Rs. 200—20—300). Babu Annada Prasad Bagchi was appointed on Rs. 200 on the 3rd January 1880, and therefore ranks above all officers in Class IV (Rs. 150—10—200), the senior of whom was promoted to that class in 1885. At the head of the list I keep two places for Assistant Inspectors, for a reason to be afterwards explained.

In one of the two places referred to by Sir Alfred Croft the name of Babu Kumad Bandhu Bose was entered, and the second place was reserved for

an Assistant Inspector of Schools to be newly appointed,

In regard to the position given to three officers, Sir Alfred Croft writes:-

"Babu Rasamay Mitra (No. 23) and Kali Prasanna Bhattacharjea (No. 24) have been acting since November 1895 and January 1893, in the class above, having been specially selected for such promotion (vivil List, page 183). They have, therefore, been placed above Babu Rajeswar Gupta (No. 25), the senior officer for promotion, who has not yet acted in the

This is sanctioned.

Class VIII.—In discussing Class VIII, Sir Alfred Croft has written:

Class VIII.—The only special cases in this class are those of six officers transferred from fixed pay. But in arranging the names in this class, I have adopted a new method, rendered necessary by the following circumstances: In the first appointment of M. As. as Lecturers in Colleges, it has been the practice to appoint them either to Class V (Rs. 109-10-150) or to fixed pay appointments of Rs. 150, according as one or other kind of appointment happened to be vacant. But it has by no means followed that the officers in Class V, though appointed on lower pay, were in any way inferior to those who were appointed on Rs. 150. Further, those who were appointed to Class V generally received acting or substantive protempore appointments in the first instance, and were only confirmed after a lapse of time, while officers appointed on Rs. 150 were commonly appointed permanently. Thus, the former class of officers suffered a two-fold disadvantage: firstly, in the rate of initial pay, secondly, in the rate of initial pay, secondly, in their lower position in the list, that position being determined under the ordinary rule by the date of confirmation. I propose now to reduce this inequality once for all by fixing the position of College Lecturers, whether starting on Rs. 100 in Class V or on Rs. 150, by the date of their first service, whether acting, substantive pro tempore, or permanent, provided such service was continuous. And I further recommend that all such officers, whatever their previous designations may have been, should henceforth be uniformly styled

Sir Alexander Mackenzie approves of this recommendation: it is therefore sanctioned.

To summarize:—At the present time there are 30 out of 137 posts assigned to the Superior Service filled up by Officers of the Indian Service. There remain 107 Officers for the Provincial Service. These will be distributed as follows:—

Class I	•••	•••	2	Officers.
" <u>II</u>	•••	•••	4	"
" III	•••	•••	6	• • •
,, I <u>V</u>	•••	••	8	"
" V		***	12	
, VI	•••	•••	22	>>
"VII "VIII	•••	•••	28	
3 ATIT	•••	•••	28	99
		Total	107	Officers.

The nominal roll, as now sanctioned, is the following:—

CLASS I (2), Rs. 700.

- Rai Radhika Prasanna Mukerjee Bahadur.
- 2. Rai Dinanath Sen Sahib.

#### CLASS II (4), Rs. 600.

	O 13,100 M2 (17) 2011 0111
1. 2. 3. 4.	Mr. J. A. Reuther. Babu Radhanath Rai. ,, Abinash Chandra Chatterjea, B.A. Mr. Billing, M.A.
	CLASS III (6), Rs. 500.
	Mr. A. S. Phillips, B.A.  Robn Mathura Nath (hatteries, M.A.

Maulvi Abul Khair Muhammad Siddiq, M.A. Babu A. C. Bose. 4.

,, Nilmani Mukerjes. [Mr. W. Tate.]

## CLASS IV (8), Rs. 400.

Mrs. M. Wheeler. Mr. E. R. Tiery, B.A. Babu Chandra Mohan Mazumdar, M.A. Nilkanta Mazumdar, M.A. Mr. P. Bruhl. " O. Ghilardi. 6. Dr. P. C. Ray, p.sc. (Edin). Mr. J. N. Das Gupta, B.A. (Oxon.).

#### CLASS V (12), Rs. 300.

Babu Jagat Bandhu Laha, M.A. ", Bipin Bihari Gupta, M.A. Mr. R. F. Shaw, M.A. (Aberdeen). Babu Barada Prasad Chose, M.A. 3. Mr. E. Pegler. Babu Sasi Bhusan Dutt, M.A. Maulvi Mahummad Ibrahim, B.A. Pandit Hara Prasad Sastri, M.A. Mr. H. A. Stark, B.A. Mr. D. N. Mallik, B.A. (Camb.), B.Sc. (Lond.). 10. Babu Hari Prasad Banerjea (now Assistant Inspector). Mrs. E. C. W. Stansbury. 11. 12.

	CLASS VI (22), Rs. 256.	Draws.
1.	Sasi Bhusan Sen, B.A., plus personal allowance	300
2.	Brajendia Kumar Gulia, B.A., plus porsonal allowance	300
$\tilde{3}$ .	Dr. Purnananda Chatterjea, B.A., D.Sc., (Edin)	
4.	Miss Chandra Mukni Bose, M.A., plus personal allow-	•••
4.	0.50.00	280
5.	Europelini Kanta Dananina as	
6.	Saroda Prasad Ganguli (on personal grounds), plus	•
0.	1 11	
7.	My Manymakan Chan no (Chan)	300
8.	Wr. Manomonan Chose, B.A. (Uxon.)	***
0.	Khirod Chandra Rai Chaudhuri, M.A., plus personal allowance	
9.		300
10.	Sib Chandra Gui, M.A., 1 lus personal allowance	280
11.	Shanis-ul-ulama Ahmad, plus personal allowance	260
12.	Abdul Karim, B.A., plus personal allowance	300
13.	Bireswar Chutterjee, M.A., plus personal allowance	
14.	E. A.LeFeuvre, plus personal allowance	
14. 15.	Ram Das Chakravarti, plus personal allowance	
19.	Ambika Charan Mukherjea (on personal grounds), plus	
16	personal allowance	280
16.	Bukuntha Naih Roy, B.A. (on personal grounds), plus	1
17	personal allowance	260
17.	Mati Lal Maitra	. 240
18.	Bhuban Mohan Sen, B.A.	240
	R. i Surat Chandra Due Bahadur, C.I.V. (on persona	3
	grounds) seconded	. <i>300</i>
19.	Roj Kumar Sen, M A., sub. pro tem	240
20.	Chandra Kumar Maitra, sub. pro tem	240
21.	Aldul Manim, sub. pro tem	200
22.	Kumud Bandhu Bose, sub. pro tem	240

#### CLASS VII (25), Rs. 200.

## One place reserved for an Assistant Inspector of Schools.

1. P. W. Byers, plus personal allowance (draws Rs. 230).

Annada Prasad Bagohi.

3. Jagat Bandhu Bhadra (on personal grounds).

Bhawani Charan Mukharjea, B.A. 4.

- Kunja Bihari Bose, M.A. H. A. Lane, M.A., seconded.
- Ram Chandra Chatterjea. Braja Ballabh Dutta, M.A.
- 8. Haranath Bhattacharjea, M.A. 9.
- Debendra Nath Bose, M.A. 10. Kisori Mohan Sen Gupta, M.A.
- Upendra Nath Mitra, M.A. 11. Dicija Das Dutt, M.A., seconded.
- Kali Pada Bose, M.A. 12.
- Joges Chandra Ray, M.A. 13.
- 14. Sivendra Nath Gupta, M.A.
- Narendra Nath Bose, M.A. 15.
- Madhu Sudan Rao. 16.
- 17. Sagar Chandra Chakravarti.
- 18. Govinda Lall Set, M.A.
- 19. Mahamahopadhyaya Chandra Kanta Tarkalankar, sub. pro tom.
- 20. Surendra Kumar Bose, B.C.E. sub. pro tem.
- 21. Rassmay Mitra, M.A., sub. pro tem.
- Kali Prasanna Bhattacharjea, M.A., sub. pro tem. 22.
- **23**. Rajeswar Gupta, sub. pro tem.
- 24. Rajendra Nath Banerjea, B.A., sub. pro tem.
- 25. Rajmohan Sen, M.A., sub. pro tem.

#### CLASS VIII (28 AT PRESENT), Rs. 150.

- Hari Charan Ray, M.A., seconded.
- Chandra Bhushan Bhaduri, B.A.
- 2. Mukunda Chandra Vidyabagis, M.A. Jayadin Chanara Sen, M.A., seconded.
- 8. Aditya Kumar Chatterjea, B.A.
- Mohini Mohan Chaudhuri, M.A.
- 5. Bisseswar Sen, M.A.
  - Sasi Schhar Banerjea, B.A. seconded.
- Braja Lal Mukerjea, B.A.
- Poresh Nath Sen, B.A. 7.
- Joy Gopal Dey, B.A. 8.
- Murali Dhur Benerjea, B.A. 9.
- Harish Chandra Bhattacharjea, B.A. 10.
- Harish Chandra Dutt, M.A. 11.
- 12. Mohit Chandra Sen, M.A.
- Satis Chandra Dey, M.A. 13.
- Binayendranth Sen, M.A. 14.
- Gopal Chandra Ganguli, M.A. 15.
- 16. Mohini Mohan Dutt, M.A.
- Bidhu Bhushan Goswami, M.A. 17.
- 18. Abdul Ali.
- Pramatha Nath Mukerjea, M. A., sub. pro tem. 19.
- 20. Rakhal Raj Biswas, M.A., sub. pro tem.
- 21. Ram Prassana Mukherjea, sub. pro tem.
- 22.
- Sukhbasi Tewari, sub. pro tem. Hari Charan Mukherjea, L.E., sub. pro tem. 23.
- Govinda Sastri, sub. pro tem. 24.
- Hriday Chandra Banerjea, sub. pro tem. 25.
- Professor for Rajshahi Gollege, sub. pro tem. Professor for Dacca College, sub pro tem. 26.
- 27.
- Professor for Chittagong College, sub. pro tem.
- The following quotation is also extracted from Sir Alfred Croft's note on the re-organization scheme:-
- "Connected with the question of the minimum pay to be given to Professors who have graduated in English Universities, and of the conditions of their promotion thereafter, is another very similar question as to the minimum pay to be given to the holders of certain

appointments. In some cases the officers have to be appointed by the Secretary of State in England; in others, the importance of the office requires that a suitable rate of pay should be secured to the holder.

In most cases of the latter class, the officer so appointed will be of sufficient standing to have reached or passed the proposed minimum; but in the case of the transfer of an officer from the Subordinate to the Provincial Service (as, for example, of a Deputy Inspector to be Assistant Inspector), this condition will not always be realised. In order to meet exceptional cases of selection, the following minima are proposed:—

		Rs.
Principals, 1st grade (including Sanskrit) Colleges		400
Principals, 2nd grade Colleges	•••	250
Superintendents of Madrassas	•••	250
Inspectors	•••	400
Assistant Inspectors	•••	250
Personal Assistant to the Director of Public Instruct	tion	300
Assistant Superintendent, School of Art		300
Head-master, Kurseong Boarding School	•••	250"

Dr. Martin thinks that this proposal, if sanctioned, will probably lead to embarrassing consequences. At the present time in considering who might be a fit person to succeed to the Principalship of the Rajshahi College which is likely to fall vacant in the near future, he looked through the names of the officers in Class IV with a view to following the rule above, and as Babu Nilkanta Mazumdar has been selected to act as Principal of the Cuttack College, his choice was limited to Dr. P. C. Roy or Mr. J. N. Das Gupta. He sent for Dr. P. C. Roy to tell him that he might possibly be called upon to leave the Presidency College. The intelligence was received with consternation, and Dr. Martin, knowing that Dr. Roy is a distinguished Chemist engaged in original research in the Presidency College, after weighing the pros and cons, decided that the idea ought to be abandoned. He then considered the case of Mr. J. N. Das Gupta and came to the opinion that being a Professor of English Literature, Mr. Gupta's services at present cannot be transferred to such an office. Consequently at the outset the proposed rule is found to offer difficulties of a serious kind. Attempts may be made to follow a rule of the kind, but the Lieutenant-Governor agrees in thinking that no hard-and-first rule can be laid down in the case of several of the offices referred to. Hitherto, Superintendents of Madrasahs (who are paid from the Mohsin Fund) and Assistant Inspectors of Schools, have always been placed on first appointment to these offices on Rs. 250 This rule may be admitted, and Sir Alfred Croft's proposal may also be accepted, so far as are concerned the Assistant Superintendent of the School of Art and the Superintendent, Apprentice Department, Civil Engineering College, with a minimum pay of Rs. 300 for each, and also for the Head-master of the Kurseong Boarding School, for whom a minimum of Rs. 200 is proposed. Beyond this Sir Alexander Mackenzie is not willing to go. These last three appointments require the services of officers recruited in Europe; but in the case of Principalships of Colleges, the choice of successors is obtainable from among a long line of Professors, to most of whom it would be improper to give undue promotion, on the ground of their being, from circumstances, selected for such an office.

It is, therefore ordered that minima are fixed, if there are vacancies in the several classes in the case of the following posts:—

Assistant Superintendent, School of Head-master of the Appren		Department,	Civil
Engineering College		•••	•••
Head-master, Kurseong Boarding	School	•••	•••
Superintendents of Mudrassa	•••	***	•••
Assistant Inspectors of Schools	•••		

As regards appointments to Assistant Inspectorships, the Director of Public Instruction in recommending for promotion to these posts Deputy Inspectors from the subordinate list should be careful lest by giving such promotion the prospects of Provincial Service officers may be materially injured. It is partly to avoid a complication of this kind that just now a very senior Provincial officer is being put forward for an Assistant Inspectorship of Schools.

16. It is now necessary to decide the question what offices should entitle their holders to rise to the several classes of the Provincial Service. The following proposal is sanctioned:—

Class I (Rs. 700).—Principals of Colleges, including the Sanskrit College, teaching up to the B.A., Standard; Inspectors of Schools; Professors who have obtained degrees in honors from the Universities of Oxford, Cambridge, London, or Dublin, or who have received a European training to an equivalent standard, and the Assistant Superintendent, Government School of Art.

Class II (Rs. 600).—Limit of promotion for the Lady Principal of the Bethune College and for the Inspectress of Schools and the Personal Assistant to the Director of Public Instruction, and for Assistant Inspectors of Schools; also for Principals of Colleges teaching up to the

First Arts Standard.

Class III (Rs. 500).—The limit of promotion for the following:—Principals of second grade Co leges (teaching up to the FA Standard), Professors not possessed of European qualifications or an equivalent, Superintendents of Madrasahs, including the Head Maulavi of the Calcutta Madrasah, Head Masters of Collegiate and Iraining Schools, and Head Master of the Government School of Art: the Lady Superintendent, Dacca Eden Female School, the Head Maulavi of the Calcutta Madrasah and Head Master of the Kurseong Government Boarding School, and the Head Master, Anglo-Persian Department of the Calcutta Madrasah.

Class IV (Rs. 400).—Limit of promotion for Professors in second grade (F.A.) Colleges.

As exceptions to the foregoing limits, it is ordered that Shams-ul-ulama Abul Khair Muhammad Siddiq, M.A., Superintendent of the Dacca Madrasah and Mr. Tiery of the Murshidabad Nawab's Madrasah shall be eligible for promotion to Class II. Maulavi Abul Khair has qualifications English and Oriental, equal if not superior to those of the Assistant Irspectors of Muhammadan Education; while Mr. Tiery was, for several years, an Assistant Inspector of Schools, whence he was transferred to his present appointment, as being conspicuously fitted for it.

17. All College Lecturers, Assistant Professors and Professors in the Provincial Service will, henceforth, be uniformly styled Professors.

18. An Officers in the Provincial Service will be Gazetted Officers.

19. Officers transferred from the Subordinate to Provincial list to fill vacancies in the posts of Head-master of Collegiate Schools, Assistant Inspectors, &c., will, in ordinary cases, be eligible for the minimum salary attaching to the

posts which they are called upon to fill.

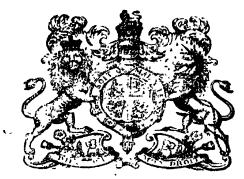
20. The Lieutenant-Governor now sanctions the introduction of the new scheme with effect from the 1st August, 1896. His Honour observes that, owing to the narrowness of the scale of the Provincial Service, as compared with existing salaries, the prospects of officers in the lower classes are very discouraging. For instance, officers now placed in class VI on Rs. 250 of the service are all in class III (Rs. 200—20—300; of the existing service, and before they can receive any increase of pay, they must rise to the top of class VI and then move slowly to the top of class V. He also observes that the Provincial Services of other provinces are practically devoid of class VIII on Rs. 150. Sir Alexander Mackenzie regrets this state of things, and, with a view to improving the prospects of Provincial Service officers, he proposes at an early date to consider whether something may not be done by assigning a greater number of appointments to some of the intermediate classes.

By order of the Lieutenant-Governor of Bengal,

M. FINUCANE,

Secretary to the Govt. of Bengal.

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#### PUBLISHED BY AUTHORITY.

No. 13.}

CALCUTTA, SATURDAY, MARCH 27, 1897.

Separate paging is given to this Part in order that it may be filed as a separate compulation.

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## PART I.

Government of India Notifications, Appointments, Promotions, etc.

#### HOME DEPARTMENT.

#### NOTIFICATIONS.

#### PUBLIC.

## Calcutta, the 26th March, 1897.

No. 451.—Under the provisions of section 9 of the Statute 24 and 25 Victoria, Cap. 67, the Governor General in Council is pleased to direct that His Excellency's Council shall assemble at Simla in the jurisdiction of the Lieutenant-Governor of the Punjab.

#### ESTABLISHMENTS.

## The 20th March, 1897.

No. 273.—The services of Captain D. J. C. Macnabb, I.S.C., an Officiating Deputy Commissioner in Burma, are placed temporarily at the disposal of the Chief Commissioner of the Central Provinces.

#### The 25th March, 1897.

No. 303.-Mr. G. W. Rivaz has been permitted to resign Her Majesty's Indian Civil Service, with effect from the 21st January 1897. i A

#### The 26th March, 1897.

No. 308.—The Honourable Mr. H. E. M. James, of the Indian Civil Service (Bombay establishment), is placed on special duty in connection with the Indian Famine Charitable Relief Fund, with effect from the 23rd instant.

No. 311.—The services of Mr. T. Millar and Lieutenant H. C. Beadon, Assistant Commissioners in the Punjab, are placed temporarily at the disposal of the Chief Commissioner of the Central Provinces.

#### MEDICAL.

#### The 23rd March, 1897.

No. 206.—The services of Surgeon-Captain A. E. Roberts, M.B., I.M.S. (Bengal), are replaced at the disposal of the Government of the North-Western Provinces and Oudh, with effect from the 4th March 1897.

No. 214.—Surgeon-Major R. H. Charles, M.D., M.CH., F.R.C.S.I., Professor of Surgical and Descriptive Anatomy in the Medical College, Calcutta, and ex-officio and Surgeon to the College Hospital, is granted furlough on medical certificate for twelve months, with effect from the date on which he may avail himself of it.

No. 215.—Surgeon-Lieutenant-Colonel J. L. wtas, M.D., Civil Surgeon of Chittagong, is appointed to officiate as Professor of Surgical and Descriptive Anatomy in the Medical College, Calcutta, and ex-officio and Surgeon to the College Hospital, during the absence on furlough on medical certificate of Surgeon-Major R. H. Charles, M.D., M.CH, F.R.C.S I., or until further orders.

#### The 25th March. 1897.

No. 234.—Surgeon-Colonel J. H. Newman, M.D., I.M.S. (Bengal), is appointed to officiate 35 Inspector-General of Civil Hospitals, Bengal, during the absence of Surgeon-Colonel G. L. Ross. on furlough on medical certificate, or until further orders.

#### The 26th March, 1897.

No. 238. - The services of Surgeon-Captain J. Chavtor-White, M.D., C.M., I.M.S. (Bengal), are placed permanently at the disposal of the Government of the North-Western Provinces and Oudh.

No. 241.—The services of the undermentioned officers are placed temporarily at the disposal of the Government of Bombay for employment on plague and famine duty, with effect from the dates on which they respectively assumed charge of their duties :-

Surgeon-Lieutenant A. Gwyther, M.B., C.M., I.M.S. (Bengal). Surgeon-Lieutenant R. F. Standage, I.M.S. (Bombay).

Surgeon-Lieutenant H. A. F. Knapton, I.M.S (Bombay) Surgeon-Lieutenant W. W. Clemesha, M.B., B.S., I.M.S. (Bengal). Surgeon-Lieutenant Krishnaji Vishnoo Kukday, I.M.S. (Bombay).

Surgeon-Lieutenant H. A. D. Dickson, I M S. (Bengal).

## SANITARY.

#### The 22nd March, 1 897.

No. 1033.—In exercise of the powers conferred by section 2, sub-section (1), of the Epidemic Diseases Act (III of 1897), the Governor General in Council is pleased to prohibit the bringing of used apparel and bedding (except when carried as the personal baggage of travellers), rags, waste paper and used gunny bags, from the territories administered by the Governor of Bombay in Council including Sind into any other part of British India.

#### The 26th March, 1897.

No. 1093.—The following documents regarding quarantine and trade restrictions imposed in Foreign Countries in consequence of the existence of bubonic plague in India are published for general information:-

## Quarantine notice, issued by the Norwegian Government.

Justice and Police Department of the Norwegian Government. Christiania, February 5, 1897.

Under date of the 1st instant, the following Royal Proclamation has been drawn up:-

"With reference to section 2 of the Quarantine Law of the 12th July, 1848, notice is hereby given, that ports in Arabia, Persia, and British India ('Forindien'), together with Formosa,

and the Pescadores in Eastern Asia, shall, until further notice, be regarded as infected with the Oriental pest; and that in compliance therewith, the regulations concerning quarantine against the pest contained in the abovenamed law, are to be immediately enforced, to which all persons concerned are required obediently to conform "

This is hereby made known in order to draw attention to the fact that at present unloading quarantine can only be performed at Christiania and Quarantine Station—see section 8 in the Quarantine Law of the 12th July, 1848, and section 11 in the Quarantine Regulation of the 10th February, 1849.

A number of copies of this Circular are herewith enclosed.

F. HAGERUP.

L. ESMARCH.

The British Consulate-General, Christiania.

Regulation issued by the Roumanian Government respecting the importation of waste paper.

Bucarest ce - 28 Jana 161, 1897.

Le Département des Assaires Etrangères s'empresse de porter à la connaissance de la Légation Royale que le Conseil des Ministres, sur l'avis du Conseil Supérieur Sanitaire et conformément à l'Art. 162 de la loi sanitaire, a pris la décision d'interdire l'importation en Roumanie du papier maculature sale, des jaurnaux usés (qui ont été lus) et de toute sorte d'imprimés salis introduits comme maculature.

Cette décision contenue dans le Journal du Conseil des Ministres No 13 est entrée en vigueur à partir du 43 Janvier, 1897.

#### Regulations respecting Quarantine at Antwerp.

#### (Translation.)

Precautions to be taken at the Sanitary Station at Doel in the cases of all vessels (including those having clean bills of health) coming from infected ports, whether they have touched at intermediate ports or not.

#### Indirect Arrivals.

- 1. Disinfection of all latrines and urinals, and such other parts of the ship as may be deemed necessary.
- 2. The bilge water shall be pumped out, and a fresh supply of drinking water taken on board.

3 The Sanitary Officials shall inspect the list of passengers and the crew list and examine every person on board.

If it shall be found that any of the persons who left the port of origin with the vessel are no

If it shall be found that any of the persons who left the port of origin with the vessel are no longer on board, satisfactory proof shall be demanded that they did not leave the ship on account of any epidemic or contagious disease.

4. The ship's manifest shall be submitted to the Sanitary Inspector, in order that he may

4. The ship's manifest shall be submitted to the Sanitary Inspector, in order that he may ascertain that there are no goods on board of a suspicious nature or of which the introduction is forbidden.

In order to facilitate the carrying out of these measures, vessels can, if necessary, be detained at the Sanitary Station during one tide.

Any vessels having on board no merchandise of a suspicious or prohibited nature, can be exempted from detention, it a duly signed copy of her manitest has, five days before arrival, been forwarded to the President of the Sanitary Commission, and if they are able to produce a certificate (in duplicate) of the Sanitary Authorities of a port of call, free of any contagious disease, stating:—

- (a) That measure for disinfection, similar to those described in provisions 1 and 2, have been carried into effect.
- (b) That no person on board has suffered from any contagious disease during the whole voyage, if the duration thereof shall have been at least twelve days between the last infected port visited and the port at which the certificate is granted.
- If the above conditions shall have been fulfilled, the Master must slacken speed at Doel to permit the quarantine boat to come alongside. The duplicate bills of health shall be delivered to the Sanitary Inspector; one of these shall be retained by him, and the other, after having been dated and stamped, will be returned to the Master, who shall deliver it to the Customs Authorities on his arrival in the port.

The greater number of countries having taken effective quarantine measures with regard to all goods coming from the plague-stricken districts of India, vessels arriving at Antwerp from healthy ports need undergo no special sanitary formalities.

At the same time certificates of origin must be produced for any suspicious or prohibited goods arriving even from a healthy port.

#### Merchandise.

- A. Merchandise of which the introduction is forbidden even in transit -
- . 1. Green hides, salted or pickled, raw hides, hoops, etc., fresh animal matter, etc.

(Exception is made in the case of salted green hides which have been treated with arsenic which are admitted for sale in Belgium.)

- 2. Wearing apparel, bedding, used or unused.
- 3. Old or new carpets, woollen goods, used or unused, silk stuffs.
- 4. Peacock feathers and small articles, imported retail, which might carry the germs of infection.
  - 5. Bottles of liqueur and perfumes, imported retail.
  - 6. Dress goods, drill, etc., not picked in compressed bales and secured with hoops.
  - 7. Samples of raw wool, cotton, and jute, if not compressed and bound with hoops.

The goods m entioned in Nos. 2, 3, 4, 6, and 7 can be admitted after having been disinfected by the apparatus at the Doel Sanitary Station.

- B. Merchandise admitted in transit but not for sale in Belgium-
- 1. Raw wool in pressed bales bound with hoops.
- 2. All dress goods and drill stuffs packed in pressed bales and bound with hoops.

The Sanitary Authorities can, however, order the bales to be sprinkled with disinfectant before they are unloaded from the vessel.

Antwerp, February 6, 1897.

Telegram, dated the 19th March 1897.

From -The Secretary of State, London, To-The Viceroy, Calcutt

Marseilles. My telegram\* of yesterday. Undressed leather, raw hides, rags, animal matter, wool, prohibited even in transit. Oilseeds and coprah, whether in bag or bulk, carpets to be disintected. It there has been no sickness on board or death during voyage, passengers undergo medical visit and disintection before landing. Steamers with interdicted cargoes for English ports discharge other cargo in quarantine. Roumania. My telegram of 24th† February last, sacks from India transhipped at British ports allowed enter Sulina and Constanza after disinfection.

Published in Home Department Notification No. 1020, dated the 20th March 1897.
 Published in Home Department Notification No. 758, dated the 27th February 1897.

Telegram, dated the 20th March 1837.

From-The Secretary of State, London.

To-The Viceroy, Calcutta.

My telegram of 15th\* February last. Passengers from India can only enter Mesopotamia between Byazid and Khanakin.

\* Published in Home Department Notification No. 583, dated the 19th February 1897.

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Telegram, dated the 20th March 1897.

From -The Secretary of State, London.

To-The Viceroy, Calcutta.

Germany. Untanned skins and hides from India admitted if port free from plague, despatched after 11th February last compressed into airtight bales compressed for transport in or near harbour at port of departure. Bombay and Karachi specially excluded from this concession. Prohibition regarding Germany in my telegram\* of 19th February last extended to goods from India transhipped in ports in Europe.

· Published in Home Department Notification No. 758, dated the 27th February 1897.

Telegram, dated the 22nd March 1897.

From-The Secretary of State, London.

To-The Viceroy, Calcutta.

Turkey. Susceptible goods including jute sacking from Indian ports to be disinfected in Lazaret; but if certified suspects admitted to free pratique in port of transhipment, disinfection unnecessary.

Telegram, dated the 24th March 1897.

From-The Secretary of State, London.

To-The Viceroy, Calcutta.

Peru. All ships coming from Indian ports with clean bill of health admitted to free pratique. Ten days' quarantine on arrival from infected ports, but cargo from infected ports cannot be discharged. No relaxation of rules for vessels previously calling other ports.

Telegram, dated the 25th March 1897.

From—The Secretary of State, London. To—The Viceroy, Calcutta.

Italy. My telegram of 8th\* February last. Prohibition to import raw hides includes assenicated and dry-salted hides.

\* Published in Home Department Notification No. 449, dated the 13th February, 1897.

Telegram, dated the 25th March 1897.

From -The Secretary of State, London. To-The Viceroy, Calcutta.

Réunion. Rice and grain in bags from Bombay must be transferred on arrival to fresh uninfected bags. No susceptible articles admitted.

Germany. My telegram of 20th\* March last. Dry-salted and arsenicated hides not admitted from Indian infected ports. Prohibited articles repulsed from Hamburg, though transhipped in European ports.

Madagascar. All ships coming from Indian infected ports are repulsed. Mozambique grants pratique.

· Published in this Notification.

No. IIOI.—The following rules for quarantine against plague, which have been made by the Chief Commissioner of Burma with the previous sanction of the Governor General in Council, are published for general information.

The rules have effect from the 15th March 1897 in the Ports of Rangoon, Akyab, Moulmein and Bassein as a temporary measure:—

- I.—The commander of every vessel, including junks or other native craft, arriving from Goa, shall, on arrival, at the pilot station, hoist a yellow flag and indicate by signal the port from which she has come.
- \*11.—Such commander shall not, except as hereinafter provided, allow any communication either with the thore or with any other vessel or boat except with the boat supplying a pilot and in that case communication shall be limited to receiving on board the pilot, his servant, if any, and baggage.
- III.—The pilot shall not take such vessel higher than Elephant Point, the Stone pier, Lower Anchoring creek or Takaing, as the case may be, but shall anchor it there until the Health Officer of the Port has visited it and ascertained by enquiry from the commander whether any person on board is suffering, or has during the voyage suffered, from plague—If the Health Officer is satisfied by such enquiry that no person on board is suffering, or during the voyage has suffered, from plague, the Health Officer may, by writing under his hand to be delivered to the commander, permit such vessel to haul down the yellow flag and proceed upwards in the port and hold free communication with the shore and with vessels and boats in port. Provided that, if the vessel has undergone since leaving Goa a quarantine, which is properly proved, for not less than eight days at Colombo, or some other British Port, the Health Officer shall grant such permission as aforesaid.
  - If the vessel has not undergone eight days' quarantine at Colombo, or some other British port since leaving Goa, the Health Officer may direct the commander to take the vessel to the quarantine anchorage and there to remain for a period of eight days from the date of arrival in the harbour. In such case the Health Officer shall also direct the commander to prohibit, during the period for which the vessel remains at the quarantine anchorage as aforesaid, all communication, except such as is hereinafter provided for between such vessel and the shore, or other vessels and boats in the harbour.
- IV.—If the Health Officer shall have reason to believe at the time when the vessel arrives in the harbour that any person on board is suffering, or during the voyage has suffered, from plague, he shall direct the commander to take the vessel to the quarantine anchorage as aforesaid, and there to remain for a period of fifteen days from the day of arrival in the harbour; and shall further direct that during such fifteen days intercourse between the said vessel and the shore or other vessels and boats in the harbour shall be prohibited as provided in Rule III.
- V.—If during the period a vessel is at the quarantine anchorage aforesaid any case or cases of plague should occur on board, the said vessel shall remain in quarantine for a period of fifteen days from the date of the last case occurring, and be subject to all the prohibitions provided for in Rules III and IV.
- VI.—When any vessel has been placed in quarantine as aforesaid, the Health Officer may direct the removal of so many of the passengers and crew as may not be suffering from illness, and whose services may not be required on board the veesel, to such particular spots as may from time to time be selected by the Chief Commissioner as places of quarantine, there to remain for a period of eight days, or, if the vessel has been placed in quarantine for fifteen days, for a period of fifteen days. If a case of

- plague occurs among such passengers and crew during any such period, they shall remain in a place of quarantine for a period of fifteen days from the date of the occurrence of the last case of such illness.
- •VII.—Any mails or cargo which may be brought by any vessel so arriving shall be landed under such precautions as the Health Officer may deem necessary to prevent the spread of the disease.
- VIII.—It will be the duty of the Conservator of the Port to facilitate the conveyance to all vessels in quarantine of such supplies of provisions, stores, and other articles as may be required by those on board. Such supplies will be placed on the boats of the vessels in quarantine to be subsequently removed by members of their crews.
- IX.—All vessels arriving at Rangoon, Akyab, Moulmein or Bassein which may have communicated with any vessel coming from Goa shall be subjected to the same quarantine as vessels arriving at those ports from Goa unless the communication was held after the vessel from Goa was released from quarantine.

#### JUDICIAL.

#### The 20th March, 1897.

No. 286.—The Honourable Mr. Justice Gordon having tendered the resignation, as from the 1st April, 1807, of his appointment as an Officiating Judge of the High Court of Judicature at Fort William in Bengal, vice the Honourable Sir H. T. Princep, the Governor General in Council is pleased, under the provisions of the Indian High Courts Act, 1861 (24 and 25 Vict., Cap. 104), section 7, to appoint Mr. J. F. Stevens, Indian Civil Service, Judicial Commissioner of the Central Provinces, to officiate as a Judge of the said Court from the said date until further orders.

No. 289.—Mr. S. Ismay, Indian Civil Service, Additional Judicial Commissioner, Central Provinces, is appointed to officiate as Judicial Commissioner of the Central Provinces, during the absence on deputation of Mr. J. F. Stevens, or until further orders.

#### The 26th March, 1897.

No. 354.—In exercise of the power conferred by section 4 of the Punjab Courts Act (XVIII of 1884), as amended by Act XIX of 1895, the Governor-General in Council is pleased to appoint Mr. J. Frizelle, of the Indian Civil Service, one of the Judges of the Chief Court of the Punjab, to perform the duties of Chief Judge of that Court during the absence on leave of Sir Charles A. Roe.

The Governor-General in Council is also pleased under the provisions of the same section to appoint Mr. W.O. Clark, of the Indian Civil Service, to officiate as a Judge of the Chief Court of the Punjab, during the absence on leave of Sir Charles A. Roe, or until further orders.

#### POLICE.

## The 25th March, 1897.

No. 169.—The services of Lieutenant K. H. Jackson, 11th Bengal Lancers, are placed at the disposal of the Chief Commissioner of Burma for employment in the Burma Military. Police.

#### The 26th March, 1897.

No. 171.—The services of Lieutenant F. R. Nethersole, 17th Bengal Infantry, a Commandant in the Burma Military Police, are replaced at the disposal of His Excellency the Commander-in-Chief, with effect from the 19th April, 1897.

No. 173.—The services of Lieutenant J. H. Vanderzee, 3rd Infantry, Hyderabad Contingent, are placed at the disposal of the Chief Commissioner of Burma, for employment in the Burma Military Police.

No. 175.—The services of Lieutenant A. C. McCrea, 37th Dogras, are placed at the disposal of the Chief Commissioner of Burma, for employment in the uBrma Military Police.

#### ECCLESIASTICAL.

#### The 26th March, 1897.

No. 105.—The services of the Reverend A. Ferrier, Senior Chaplain of the Church of Scotland, are placed at the disposal of the Military Department, with effect from the 17th March 1897.

#### J. P. HEWETT.

## DEPARTMENT OF REVENUE AND AGRICULTURE.

### NOTIFICATIONS.

#### FAMINE.

Calcutta, the 23rd March, 1897.

No. 890—32-II-F.—The services of the following officers are placed at the disposal of the Government of the North-Western Provinces and Oudh for famine duty:—

Major F. G. Pollock, 7th Regiment of Bengal Cavalry;

Captain A. Giles (The Shekhawati) Regiment of Bengal Infantry;

Lieutenant C. D. Mears, 8th Regiment of Bengal Cavalry.

No. 891—32-II-F.—With reference to Notification No. 793—32-9-F., dated the 12th March, 1897, it is notified that L ieutenant R. G. Bagley 3rd Regiment of Bengal Infantry, has reverted, to Military duty.

## The 25th March, 1897.

No. 911-F.—The services of the following officers are placed at the disposal of the Chief Commissioner, Central Provinces, for famine duty:—

Lieutenant E. O'Isrien, 30th Regiment of Bombay Infantry (3rd Baluch Battalion);

Lieutenant C. H. C. Grace, 5th Regiment of Bombay (Light) Infantry;

Lieutenant A. P. Shewell, 23rd Regiment of Bombay Infantry.

'No. 916-F.—The services of the following officers are placed at the disposal of the Government of Bengal for famine duty:—

Lieutenant T. P. C. Smith, The Queen's Own (Royal West Kent Regiment);

Lieutenant A. F. Dalzel, the Devonshire Regiment;

Lieutenant R. M. Battyc, 6th (The Prince of Walcs') Regiment of Bengal Cavalry;

Lieutenant C. Kaye, 21st (Punjab) Regiment of Bengal Infantry;

Lieutenant G. R. Cassels, 35th (Sikh) Regiment of Bengal Infantry.

#### LAND SURVEYS.

## The 24th Murch, 1897.

No. 659—36-4.—In supersession of this Department Notification No. 530—36-2, dated 11th March, 1897, Colonel J. E. Sandeman, I S C., Deputy Surveyor General in charge Revenue Branch, is granted, under rule IX of the Military Furlough Regulations of 1868, turlough out of India on private affairs for one year and 125 days, with effect from the 1st May, 1897, or the subsequent date on which he may avail himself of it.

#### EMIGRATION.

## The 25th March, 1897.

No. 411—46-10.—In exercise of the power conferred by section 102, sub-section (1), of the Indian Emigration Act (XXI of 1883, as amended by Acts XVIII of 1890 and VII of 1897), the Governor General in Council is pleased to declare that, on and from the date of this Notification, a native of India who departs by sea from the port of Negapatam in British India under an agreement to labour for hire in the State of Sarawak, shall not be deemed to emigrate within the meaning of the said Act.

DENZIL IBBETSON,

Secretary to the Government of India.

## FOREIGN DEPARTMENT.

#### NOTIFICATIONS.

## Fort William, the 23rd March, 1897.

No. 1137-I. B.—Whereas the Chiefs of Nawanagar, Dhrol and Rajkot and the Talukdars of Jália and Pál have ceded to the British Government the civil and criminal jurisdiction exercised by them within the lands which lie within their respective territories and are occupied or may hereafter be occupied by the Jamnagar-Rajkot Railway (including the lands occupied by stations, outbuildings, and for all other railway purposes); and whereas the Governor-Gene ral in Council has now full jurisdiction within the aforesaid lands: In exercise of this jurisdiction, and of the powers conferred by sections 4 and 5 of the Foreign Jurisdiction and Extradition Act (XXI of 1879), and of all other powers enabling him in this behalf, the Governor-General in Council is pleased to issue the following orders:—

### PART I.

• (1) The provisions, so far as they may be suitable and as amended by subsequent enactments, of the Acts mentioned below are hereby declared to apply to the aforesaid lands, namely:—

Act XLV of 1860 (The Indian Penal Code).

Act VI of 1864 (The Whipping Act).

Act I of 1871 (The Cattle Trespass Act, 1871).

Act I of 1872 (The Indian Evidence Act, 1872). Act X of 1882 (The Code of Criminal Procedure, 1882).

- (2) The Code of Criminal Procedure, 1882, shall be subject, in its application to the afore. said lands, to the following modifications, namely: -
  - (a) Trials before the Court of Session may, in the discretion of the Sessions Judge, be without a jury or the aid of assessors.
  - (b) Sentences of transportation or imprisonment for more than seven years passed by the Court of Session shall be referred for confirmation to the Governor of Bombay in Council. In any case so referred the Governor of Bombay in Council may either confirm the sentence or pass any other sentence warranted by law, or may annul the conviction and order a new trial on the same or an amended charge, or may acquit the accused person.

(c) Appeals from Magistrates of the second class shall lie to the Court of Session and not to the District Magistrate.

(3) For the purpose of facilitating the application of the provisions of the enactments hereby applied, any Court within the aforesaid lands may construe them with such alterations, not affecting the substance, as may be necessary or proper to adapt them to the matter before the Court.

## PART II.

For the purposes of the exercise of criminal jurisdiction within the aforesaid lands, the following arrangements shall be made namely :-

- (1) The Assistant Political Agent in Hala for the time being, and the Deputy Assistant Political Agent in Halar for the time being, shall respectively exercise the powers of a District Magistrate and a Magistrate of the first class as described in the Code of Criminal Procedure, :882.
- (2) The Criminal Court of the Political Agent in Kathiawar as constituted for the time being and the Governor of Bombay in Council, shall respectively exercise the powers of a Court of Session and a High Court as described in the Code of Criminal Procedure, 1882, in respect of all offences over which jurisdiction is exercised by the said Magistrates: Provided that, subject to the general control of the said Governor in Council, the said Political Agent's Court shall also exercise the powers of a High Court as described in Chapter XXXII of the said Code of Criminal Procedure, 1882, in respect of the proceedings of the said Magistrates.
  - (3) This part of this notification applies to all proceedings except—
    - (a) proceedings against European British subjects or persons jointly charged with European British subjects; and
- (b) proceedings pending at the date of this notification; which shall be carried on as if this notification had not been issued.

## PART III.

For the purposes of the exercise of civil jurisdiction within the aforesaid lands, the following arrangements shall be made, namely-

- (1) The Court of the Political Agent in Kathiawar for the time being, the Assistant Political Agent in Halar for the time being, and the Deputy Assistant Political Agent in Halar for the time being, shall respectively exercise within or in respect of the aforesaid lands the same civil jurisdiction as is exercised by them within the limits of the Kathiawar Political Agency under the rules for defining the jurisdiction, original and appellate, to be exercised by the Civil Courts of the Political Agency in Kathiawar published at page 312 of the Kathiawar Agency Gazette, dated the 27th December, 1883.
- (2) In the administration of civil justice within or in respect of the aforesaid lands, the rules referred to in the last foregoing parigraph and the Code of Civil Procedure (Act. XIV of 1882), so far as they may be suitable and as amended by subsequent rules or enactments, as the case may be, shall be taken as general guides.
- (3) This part of this notification applies to all proceedings except proceedings pending at the date of this notification, which shall be carried on as if this notification had not been issued.
- No. 1138-I.-B.—In exercise of the powers conferred by sections 4 and 5 of the Foreign Jurisdiction and Extradition Act (XXI of 1879) and of all other powers enabling him in this behalf, the Governor-General in Council is pleased to direct that, in the Notifications of the

(1) No. 108 L-J., dated the 13th May, 1851, as amended by Notifications No 2904-1., dated the 31st July 1854, No. 65-1., dated the 7th January, 1886, and No. 3342-1., dated the 10th October, 1895.

(2) No. 3817-1., dated the 25th September, 1888, as amended by Notification No. 3344-1., dated the 10th October, 1895.

(3) No. 3904-1., dated the 21st November, 1890, as amended by Notification No. 3345-1., dated the 10th October, 1895.

(4) No. 3909-1., dated the 1st November, 1894.

(5) No. 3902-1, dated the 21st November, 1890, as amended by Notification No. 3346-1., dated the 10th October, 1895.

Government of India in the Foreign Department cited in the margin and relating to jurisdictional arrangements within the limits respectively of the Bhaunagar-Gondal-Junagar-Porbandar Railway and, the Morvi State Railway, so much as refers to the Indian Railway Act (IV of

(Bombay Act VII of 1867 and Bombay Act IV of 1890), the Bombay District Police Acts Railway Police, and the investiture of such Superintendent of Railway Police and of the Political Agent in Kathiawar with powers as described in the Bombay District Police Act, 1890, is hereby cancelled

## The 24th March, 1897.

No. 519-G—With effect from the 10th February, 1897, Captain P. Z. Cox, Indian Staff Corps, is confirmed in the appointment of First Assistant to the Governor General's Agent at Baroda, and Lieutenant F. deB. Hancock, Indian Staff Corps, in that of Assistant in charge of the Amreli Mahals.

No. 522-G.—The Governor-General in Council is pleased to recognise the appointment of Mr. W. Bleeck as Acting Consultor Germany at Calcutta, during the absence of Mr. O. Schmidt-Ernsthausen.

No. 526-G.—Captain F. W. P. Macdonald, Indian Staff Corps, Political Assistant of the 1st class, is appointed, on return from leave, to officiate as a Political Agent of the 3rd class, and is posted as First Assistant to the Governor-General's Agent in Baluchistan, with effect from the 18th March, 1897.

No. 578-E.B.—The services of Major B. B. Russell, R.E., are replaced at the disposal of the Military Department, with effect from the 18th March, 1897.

## The 25th March, 1897.

No. 537-G.—The services of Captain E. W. S. K. Maconchy, D.S.O., Indian Staff Corps, 4th Sikh Intantry, are placed temporarily at the disposal of the Government of the Punjab.

No. 543-G.—The Governor-General in Council is pleased to recognise the appointment of Mr. G. H. Boner, as Acting Consul for Germany at Karachi, during the absence of Mr. August Thoele.

No. 549-G.—Captain C. H. Pritchard, Indian Staff Corps, Officiating Political Agent of the 3rd class, is posted as Assistant Commissioner of Ajmere, with effect from the date of assuming charge.

No. 552-G.—Mr. C. E. Biddulph, Assistant Commissioner of the 1st class (seconded) in the Hyderabad Assigned Districts, is granted furlough for one year, on medical certificate, under Article 340 (a) of the Civil Service Regulations, with effect from the 3rd March, 1897.

No. 554-G.—The privilege leave granted to Lieutenant C. T. Ducat, Indian Staff Corps, Officiating Political Assistant of the 1st class, and First Assistant to the Political Resident in the Persian Guli, in Notification No. 1852-G., dated the 21st November, 1896, is extended by six days.

No. 1165-I-A.—In exercise of the powers conferred by sections 8 and 9, respectively, of the Indian Christian Marriage Act (XV of 1872), the Governor-General in Council is pleased—

(a) to appoint the Reverend Govind Ram, the Reverend Nathaniel Das, the Reverend Lal Chand and the Reverend Silas Paul, of the Baptist Church, to be Marriage Registrars within the Native States of Patiala and Nalagarh, and (b) to grant licenses to the said Reverend Govind Ram, Reverend Nathaniel Das, Reverend Lal Chand and Reverend Silas Paul, authorizing them to grant certificates of marriage between Native Christians within the said States.

## The 26th March, 1897.

No. 1188-1.B.—In exercise of the powers conferred by the Notification of the Government of India in the Foreign Department, No. 3031-I., dated the 21st September, 1892, the Governor-General in Council is pleased to direct the transfer of the following Civil Appeals pending before the First Assistant Resident at Hyderabad, by virtue of his jurisdiction over the Cantonment of Secunderabad, to the Civil and Sessions Judge, Hyderabad Assigned Districts:—

## 1. CIVIL APPEAL NO. 23 OF 1896.

Soma Muthia and Amanbi versus Alladi Narsia,

2. CIVIL APPEAL NO. 28 OF 1895.

Arcot Cothandaram (1) A. Padhanabharao Moodliar.
Moodliar versus (2) A. Subraya Moodliar.

- 3. CIVIL APPEAL NO. 2 OF 1897.
- B. Appiah versus A. Loganatham Moodliar.
  - 4. CIVIL APPEAL NO. 4 OF 1897.

Lala Balibhadhra Sitaram versus Nowrathan Dass.

5. CIVIL APPEAL NO. 5 OF 1897.

Jethmal Chouth (1) Hameedudin.
Mull versus (2) Tamizuddin.

6. CIVIL APPEAL NO. 6 OF 1897.

(1) K. Seetaram versus (1) M. Kishtamah, Goldsmith. (2) Narsimloo .

7. CIVIL APPEAL NO. 8 OF 1897.

Noor Mahomed and Buranbee versus A P. Mergler.

No. 1189-I.B.—In exercise of the powers conferred by the Notification of the Government of India in the Foreign Department, No. 3633-I., dated the 21st September, 1892, the Governor-General in Council is pleased to direct the transfer of the following Civil Appeals pending before the First Assistant Resident at Hyderabad, by virtue of his jurisdiction over the Hyderabad Residency Bazars, to the Civil and Sessions Judge, Hyderabad Assigned Districts:—

1, CIVIL APPEAL NO. 26 OF 1896.

Sivamma Gowlin versus Shaik Hamid.

2. CIVIL APPEAL NO. 13 OF 1897.

N. F. Bhandara versus Koopamah, wife of. P. Ranga Naiklu Naidoo. No. 1190-I.B.—In exercise of the powers conferred by the Notification of the Government of India in the Foreign Department, No. 3478-I., dated the 9th September, 1892, the Governor-General in Council is pleased to direct the transfer of the following Sessions case pending before the First Assistant Resident at Hyderabad, by virtue of his jurisdiction over the Hyderabad Residency Bazars, to the Civil

and Sessions Judge, Hyderabad Assigned Districts:—

SESSIONS CASE No. 1 OF 1897.

The Crown versus {(1) Syed Mohiuddin. (2) Abdur Rahman.

W. J. CUNINGHAM, Secretary to the Government of India.

## FINANCE AND COMMERCE DEPARTMENT.

## NOTIFICATIONS.

STATISTICS AND COMMERCE.
MERCHANT SHIPPING.

Calcutta, the 21th March 1897.

No. 1360-S.R.—Under the provisions of Sections 65 and 89 of the Merchant Shipping Act (57 and 58 Vie., chap. 60) the Governor General in Council is pleased to direct that the forms referred to in the Memorandum of the Board of Trade and General Order of Her Majesty's Commissioners of Customs set forth below shall be adopted in British India for the registry of British ships under the said Act, with effect from the 1st April 1897.

A supply of the forms can be obtained on application at Calcutta, Madras, and Bombay from the Port Officer, and at any other port from the officer appointed by the local Government to be a Registrar of British Ships at that port.

## (1) Memorandum of the Board of Trade, dated July 1896, No. 547.

It has been thought expedient to make alterations in certain of the forms used in connection with the registry of British ships. The forms so altered have, in accordance with section 65 of the Merchant Shipping Act, 1894, been prescribed by the Commissioners of Customs with the consent of the Board of Trade, and public notice of the alterations has been given by the Commissioners in the United Kingdom.

As the section quoted above requires the prescribed forms to be used by all Registrars of Shipping, and as section 89 of the Act provides that the Governor of each British Possession shall occupy the place of the Commissioners of Customs in matters relating to the Registry of Ships, it is necessary that notices, somewhat similar to those issued in the United Kingdom by the Commissioners of Customs, should be issued in the British Possessions.

A copy of the Notice issued by the Commissioners, and a copy of their General Order (19) upon the subject are enclosed, and it is suggested that in framing similar notices and instructions in British Possessions the 1st January, 1897, would be a convenient date for bringing the new forms into use.

No alteration involving any question of principle affecting the registry of ships has been made, the old forms and the new being practically the same. It would, therefore, be advisable that any notice of the kind proposed should be so framed as not to invalidate any old form which may be inadvertently used after the date upon which the new forms come into use.

Copies of the new forms Nos. 1 to 184 are enclosed, and a supply of these forms for use can be obtained on application in the usual manner.

With reference to Section 65 of the Merchant Shipping Act, 1894, 57 and 58 Viet, C. 60, and to Gereral Order 1800 the Commissioners have now, with the consent of the Board of Trade, prescribed the Forms specified in Part I of Schedule II of the above Act. They have, also with the consent of the Board of Trade, approved of the revision of the Forms specified in Part I, Schedule of the above Act.

The fall wing List embraces the Forms in question, viz.:-

<sup>(2)</sup> General Order No. 10 dated 5th May 1896, by the Commissioners of Customs, referred to above.

For a. 1. Certificate of Survey.

<sup>2.</sup> Declaration of Ownership by individual. Resident or non-resident Owner or Transferee a natural born subject.

- Form No. 3. Declaration of Ownership by individual. Owner or Transferee resident in Her Majesty's Dominions (naturalized subject, etc.).
  - " 4. Declaration of Ownership by individual. Owner or Transferee not resident in Her Majesty's Dominions (naturalized subject, etc.).
    - 5. Declaration by Joint Owners or Transferees attending together.
  - " 6. Declaration by a Joint Owner or Transferce.
  - ,, 7. Declaration of Ownership (special cases).
  - ,, 8. Declaration of Own rship on behalf of a Body Corporate.
  - , 9. Certificate of British Registry.
  - 10 Bill of Sale.
  - 11. Mortgage (to secure Principal Sum and Interest).
  - " 12. Mortgag · (to s eure account current, etc.).
  - , 13. Declaration by Representative of a deceased Owner or Mortgage taking by transmission.
  - 14. Declaration of Ownership or Interest on transmission by Bankruptcy.
  - " 15. Declaration on transmission by marriage.
  - .. 16. Certificate of Mortgage.
  - , 17. Certificate of Sale.
  - .. 18. Revocation of Certificate of Mortgage or Sale.
  - .. 18a Provisional Certificate.

The Forms now prescribed are to be adopted in the British Islands on and after the 1st July next. Any of the previous Forms remaining on hand on that date are to be treated as waste paper. A supply of the Forms No. 2 to No. 18, inclusive, can be obtained on appheation in the usual manner to the 2nd Division of the Secretary's Office. Form No. 1, Certificate of Survey, and No. 181, Provisional Certificate, which are not in use by Officers of this Department, will be obtained, kept, and issued by the Board of Trade.

A copy of the enclosed Notice which has been propored in a cordance with Paragraph 2 of Section 65 of the Merchant Shipping Act, 1894, is to be posted up at all place where Registry transactions may take place.

## SEPARATE REVENUE.

STAMPS.
Non-Judicial.

The 26th March, 1897.

No. 1380-S. R.—In exercise of the powers conterred by Section 8 of the Indian Stamp Act, 1879, the Governor General in Council is pleased to remit the duty payable under the said Act on transfers of leases of the class mentioned in Clause (b) of Article 13 of Schedule II to the said Act.

## LEAVE AND APPOINTMENTS.

The 24th March, 1897.

No. 1369-Gi.—The following promotions and reversions of officers of the Account Department during the month of February, 1897, are notified:—

With effect from the 4th February, 1897, . Mr. G. H. R. Hart to officiate in class I,

Mr. C. J. Rivett-Carnac to revert to class II,

Mr. H. S. Groves to revert to class II!,

Messrs. H. Oung and A. H. Anthony to revert to class IV,

Messrs. G. C. Ray, M. A. Hydari, and K. L. Datta to revert to class V, and

Mr. C. W. C. Carson to officiate in class VI, instead of in class V, of the Enrolled List.

With effect from the 11th February, 1897.

Mr. J. C Mitra to officiate in class VI, instead of in class V, of the Enrolled List.

Mr. J. S. Milne to revert to the class of Probationers.

With effect from the 26th February, 1897,

Mr. L. J. W. Worgan to officiate in class VI of the Enrolled List.

Mr W. D. Woollam to revert to the class of Probationers.

J. F. FINLAY,

Secretary to the Government of India.

## MILITARY DEPARTMENT.

Fort William, the 26th March, 1897.

#### APPOINTMENTS.

#### ARMY STAFF.

No. 345.—Captain E. H. J. Reay, Wiltshire Regiment, Deputy Assistant Adjutant General, Belgaum District, to be Deputy Assistant Adjutant General, Head Quarters, Madras Command, vice Major A. H. B. Cavaye, appointed Assistant Military Secretary and Aide-de-Camp to His Excellency the Lieutenant-General Commanding the Forces, Madras. Dated 18th March, 1897.

No. 346.—Captain W. S. Banks, Dorsetshire Regiment, station staff officer, Bellary, and officiating Deputy Assistant Adjutant General, Rangoon District, to be a Deputy Assistant Adjutant General on the patch! Adjutant General, on the establishment in the Madras Command, vice Captain E. H. J. Reay appointed Deputy Assistant Adjutant General, Head Quarters, Madras Command. Dated 18th March, 1897.

## LONDON GAZETTE.

No. 347.—The following extracts are published for general information :-

"London Gazate," dated the 2nd March, 1897, page 1257.

WAR OFFICE, PALL MALL,

2nd March, 1897.

## BREVET.

The promotion to the rank of Colonel of Lieutenant-Colonel W. H. Lyster, Indian Staff Corps, is dated 10th October, 1896, and not as stated in the Gazette of 1st December, 1896.

The undermentioned Lieutenant-Colonels to be Colonels:-

Robert A. Prideaux, Bombay Infantry. Dated 5th January, 1897.

## INDIAN STAFF CORPS.

Colonel James H. Prendergast is transferred to the Unemployed Supernumerary List. Dated 15t January, 1897.

## PENSIONS.

#### WARRANT OFFICERS.

No. 348.- Conductor Thomas Grant, Pubtic Works Department, Bombay, has been fransferred to the pension establishment, with effect from the 21th March. 1807.

## PROMOTIONS.

## MISCELLANEOUS LIST.

#### BENGAL.

No. 349.—Honorary Lieutenant and Deputy Assistant Commissary George Cooper, office of the Inspector General of Artillery in India, to be Assistant Commissary.

Conductor (Honorary Lieutenant) George Curtis, office of the Adjutant General in India, to be Deputy Assistant Commissary.

Sub-Conductor Arthur Edwards, office of the Adjutant General in India, to be Conductor.

Sergeant Henry James Penson, Army Remount Department, to be Sub-Conductor.

With effect from the 21st February, 1897, vice Honorary Lieutenant and Assistant Commissary Charles Powis, retired.

Sub-Conductor Thomas Miller, office of the Inspector General of Artillery in India, to be Conductor.

Sergeant William Mack, office of the Inspector General of Artillery in India, to be Sub-Conductor,

With effect from the 27th February, 1897. vice Conductor McCusker, retired.

## RETIREMENTS.

No. 350.—Brigade Surgeon-Licutenant-Colonel Hugh Johnstone, M. D., Indian Medical Service (Bengal), Civil Surgeon and Port Health Officer, Rangoon, is permitted to retire from the service, with effect from the 9th April, 1897, subject to Her Majesty's approval.

No. 351.—Surgeon Lieutenant Alfred Moore, M.D., Indian Medical Service (Madras) is permitted to resign the service, with effect from the 15th April, 1897, subject to Her Majesty's approval.

## VOLUNTEER CORPS.

#### PROMOTIONS.

No. 352.—East Indian Railway Volunteer Rifle Corps-

The second Christian name of Captain Huddleston is Batten, and not as notified in G. G. O. No. 261 of 1897.

## RESIGNATIONS.

No. 353.—South Indian Railway Volunteer Rifle Corps.—

Captain J. W. Nice resigns his commission.

## MILITARY WORKS DEPARTMENT.

No. 354.—The following promotions and reversions are made in the Engineer establishment of the Military Works Department, with effect from the dates specified:—

N (MF.	From	Το	Nature of promotion, etc.	With effect from
Major S. Grant, R.E	Superintending Engineer, class II, tempor-	neer, class III, tempor-	Reversion .	
Lieutenant-Colonel W. Peacocke, C.M.G., R.E.	Superintending Engi- neer, class II, officiat- ing.		Reversion .	22nd November, 1896.
Major J. Kellie, R.E		Executive Engineer, 1st grade.	Reversion .	,
Major S. Grant, R.E	Superintending Engineer, class III, temporary.	Executive Engineer, 1st grade.	Reversion .	list December,
Lientenant-Colonel W. Peacocke, C.M.G., R.E.	Superintending Fngi-	Superintending Fngi- neer, class III, tempor-	lemporary .	\\ \frac{1896.}{}
Licutenant-Colonel W. Dupeticr, R.E	Superintending Engineer, class II, tempor-		Reversion .	;   22nd January   1897-
Colonel H. A. Graves, S.C		Executive Engineer, 1st grade.	Reversion .	109/-

P. J. MAITLAND, Major-General, Secretary to the Government of India.

## MILITARY DEPARTMENT.

### NOTIFICATION.

Calcutta, the 26th March, 1897.

Under clause 53 of the Regulations appended to the Regimental Debts Act of 1893, it is notified that reports of the deaths of the undermentioned Commissioned Officers on the dates specified, were received in the Military Department between the 20th and the 20th March, 1897:—

Corps.	Rank and Names.	Date of Decease.	Place of Decease	Testate er Intestate.	REMARKS.
Irdian Staff Corps (14th Bengal Lancers).	Major G. W. Young- husband.	23rd March, 1807	Jubbutpore.		- <del></del> -
Royal Artillery (17th Bat'ery)	Lieutenant H. G. F. Grany	23rd March 1897	Jubbulpore.		<u> </u>
and Battalion, Vork and Lancaster Regiment.	2nd Lieutenant W. H. Luttman Johnson.	25th March 1897	Agra.		

P. J. MAITLAND, Major-General, Secretary to the Government of India.

### PUBLIC WORKS DEPARTMENT.

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## NOTIFICATIONS.

Calcutta, the 20th March, 1897.

No. 132.—With reference to Public Works Department Code, Volume I, Chapter II, paragraph 81, and Notification No. 42, dated the 28th January, 1897, it is hereby notified that the Entrance examination qualifying for ad-

mission to the Superior Accounts Branch of the Public Works Department will be held this year on the 22nd November and five following days.

## The 22nd March, 1897.

No 133.—With reference to Foreign Department Notification No. 473, dated the 17th March, 1897, the services of Mr. F. St. G. M. Smith, Executive Engineer, 2nd grade, are replaced at the disposal of the Agent, Governor General for Rajputana and Central India.

## The 23rd March, 1897.

No. 134.—With reference to Public Works Department Notification No. 144, dated the 11th April, 1895, Mr. M. S. S. O'Connor, in class III, grade 4 (sub. pro tem.), of the Superior Revenue Establishment of State Railways, Traffic Department, is confirmed in his appointment as Assistant Traffic Superintendent in class III, grade 4, of that establishment, with effect from the 1st February, 1895.

No. 135.—The services of Lieutenants L. H. Close, R.E., Executive Engineer, 4th grade, temporary rank, Military Works Department, and G. R. Pridham, R.E., Officiating Assistant Engineer, 2nd grade, Military Works Department, who have been temporarily deputed to the Public Works Department for employment on Famine Relief Works, are placed at the disposal of the Government of Bengal.

## The 24th March, 1897.

No. 136.—Mr. W. H. H. James, District Traffic Superintendent in class II, grade 4, of the Superior Revenue Establishment of State Railways, is appointed to officiate as Traffic Superintendent, Eastern Bengal State Railway, in class I of that establishment during the absence of Mr. C. L. Biscoe, on privilege leave, or until further orders.

No. 137.—That portion of Lublic Works Department Notification No. 85, dayed 20th February, 1807, which relates to Lieutenant G. T. Scott, R.E., is hereby cancelled.

No. 138.—Rai Sahib Bidhu Bhusan Biswas, Assistant Engineer, 2nd grade, North-Western Provinces and Oudh, on furlough, is permitted to retire from the service, with effect from the 1st April, 1897.

## The 25th March, 1897.

No. 139.—In exercise of the powers conferred by section 7 of the Indian Telegraph Act (XIII of 1885), the Governor General in Council is pleased to direct that, for Rules 48 (and note), 59. 61, 64, 76 (paragraph I), 92, 98, 108, 120, 121 and 122 in section II of the rules published under the Netification of the Government of India in the Public Works Department, No. 214, dated the 10th June, 1891, the following shall, with effect from the 1st April, 1897, be ubstituted, namely:—

Rule 48—Deterred telegrams are not transmitted till the wires are clear of Urgent and Ordinary telegrams but they are delivered by mesengers between day-break and 9 P.M. (local time).

Rule 59. Free Delivery.—Telegrams are delivered tree of charge within five miles of a Telegraph Office. Beyond the free delivery circle, telegrams will be sent by post without charge or by such other means as the Sender may arrange and pay for (Kule 100).

Rule 61. Reply given to messenger.—Save in the case of a postman delivering a telegram in the ordinary course of postal delivery, the messenger, who delivers a telegram, may be entrusted with the Reply, provided he be not detained for this purpose more than five minutes. The fact of the Reply having been given to the messenger, and the amount paid to him, should be mentioned on the receipt given for the original telegram.

Rule 64. Undelivered telegrams.—When a telegram cannot be delivered, the office at destination sends a Service telegram to that effect and the Sender is informed.

Rule 76. Delivery by boat,—When an Inland telegram has to be delivered on board a ship, which cannot be reached without a boat (i.e., when the ship is not alongside a wharf, pier, or jetty) or at a place which cannot be reached without a boat, the Sender must prepay boathire, otherwise the telegram will be handed to the Post Office by the Terminal Telegraph Office for delivery at the Sender's risk. The indication (Bpd) (Boat-hire paid) or (Bpdn) (Boat-hire paid double, if the Sender wants the telegram sent on board at night) should be entered before the address (in the space marked Official Instructions). Boat-hire prepaid, but not expended, will be refunded on application being made by the Sender to the Superintendent, Check Office, Government Telegraph Department, Calcutta.

Rule 92.—The Sender of a telegram can require that a notice shall be telegraphed to him of the date and hour of its delivery. He should write on the form (in the space marked Official Instructions) the instructions (C.R.) as in Rule 10 (d). The charge for such notice or acknowledgment is one rupee. This Advice of Delivery may be addressed to him at any place he may name.

Rule 98.—Telegrams addressed to places where there are no Telegraph Offices can be sent to destination according to the Sender's request by post. Telegrams can also be sent by such other means as the Sender may arrange and pay for.

Rule 108.—Charges, etc.,—The word Semaphoric should be written on telegrams (in the space marked Official Instructions) to be so signalled to ships. The charge for Semaphoric telegrams is the usual charge plus a fixed for of eight annas. In case of Semaphoric telegrams addressed to ships, the charges must be paid by the Sender; in case of such telegrams received from ships, the charges must be paid by the Addressee before delivery.

Rule 120—If through the fault of any Telegraph Administration in India a Private telegram of any class be not delivered, or in the case of Urgent and Ordinary telegrams be subjected to serious delay, the whole charge made for it will be returned to the Sender.

Kule 121.—If a Private telegram be delivered wholly or partially in an unintelligible state, a refund will be made only when it is a collated telegram (Rule 91).

Rule 122—No refund will, under any circumstances, be made for a State telegram of any Class, or for a Deferred Private telegram on the ground of delay.

## The 26th March, 1897.

No. 141.—Mr. F. D. Fowler, Executive Engineer, 1st grade, State Railways, and Deputy Consulting Engineer for Railways, Madras, officiated as Consulting Engineer for Railways, Madras, with the rank of temporary Superintending Engineer, 3rd class, from the 8th September, 1896, to the atternoon of the 11th March, 1897, and with that of Officiating Superintending Engineer, 3rd class, from the 12th to the 23rd March, 1897, inclusive.

## The 25th March, 1897.

No. 140.—The following is published for general information:—

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## No. 103 I.

GOVERNMENT OF INDIA, PUBLIC WORKS DEPARTMENT. -CIVIL WORKS - IRRIGATION.

## Calcutta, the 22nd March 1897.

#### READ-

Administration Report of Irrigation Works in the Madras Presidency for 1895-96.

OBSERVATIONS.—In the Madras Presidency there are ten Major Works, of which nine are classed as Productive and one, the Rushikulya project, as Protective. All the Major Works except the Periyar project were in operation, and the construction estimates of seven of them have been closed.

There are 26 Minor Works for which Capital and Revenue Accounts are kept, and of these 22 are irrigation systems and 4 are tidal canals intended for purely navigation purposes. With the exception of the Munnyera, Dondapad and Sagilera projects and the Ganjam-Gopalpar Tidal canal, all these Minor Works are in operation. With the exception of the Buckingham Canal, the Poiney and the Lower Coleroon anicut systems, the construction estimates have been closed.

2. The transactions of the year under review may be summed up as follows:—

The Capital outlay incurred during the year was on Major Works Rs. 16,42,877 and on Minor Works for which Capital and Revenue Accounts are kept Rs. 6,30,241, or a total of Rs. 22,73,118.

The total capital charges to the end of the year amounted on Major Works to Rs. 6,86 75,910 and on Minor Works for which Capital and Revenue Accounts

are kept to Rs. 1,66,68,830.

The Major Works irrigated 2,405,000 acres and the Minor Works 534 227 acres; the return of net revenue on Capital outlay being 784 per cent. on the former class of works and 1004 per cent. on the latter.

3. The Capital outlay incurred on the Major and Minor Works during and up to the end of 1895-96 was as follows:—

			fot il direct					
	Number of Works.	Works.	Establish- ment.	Tools and Plant.	Total direct charges.	Inducet charges	lotal direct and indirect charges.	and indirect (charges to end of Typ-yo.
t	2	3	4	5	6	7	s	-
Major Works.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	R
Protective Irrigation Works (Account head, 35)	1	1,92,432	38,392	<del>4,</del> 347	2,26,477	2/,727	, 2,54,204	42,05,008
Irrigation Works not charged to Revenue (Account head, 49)	9	10,69,393	2,38,780	34,525	13,42,708	45,905	13,88,673	6,44,10,52:
MINOR WORKS AND NAVIGATION.								
Works for which Capital and Revenue Accounts are kept (Account head, 43)	1	4,88,422	1,05,908	10,172	6,0 <b>4,50</b> 2	25,730	6,30,241	1,66,68.836
TOTAL .	34	17,50,247	3,83,089	40,351	21,73,687	99.431	22,73,118	8,53,44,740

<sup>(</sup>a) Exclusive of the Ganjam Minor Works system and the Vedaranniyan crual for which complete Capital accounts up to end of 1895-96 have not yet been prepared.

4. Under Major Works, the Capital outlay was incurred chiefly on the Kistna, Periyar and Rushikulya systems.

The Capital outlay on the Kistna-Delta system amounted to Rs. 5,50,299, including indirect charges, and was incurred on various improvements to head works, canals, distributaries and drains.

The second secon

The Capital outlay on the Periyar system amounted to Rs. 7,51,403, including indirect charges. The main dam was completed with the exception of the tower on the right flank. The water-shed tunnel and left bank escape were also finished. In the Madura Division 108 miles of main and branch canals were completed up to the end of the year. The Periyar works were formally opened on the 10th October 1895 by His Excellency Lord Wenlock, late Governor of Madras.

The Capital outlay on the Rushikulya system amounted to Rs. 2,54,204, including indirect charges. The Russellkonda reservoir and its feeder, the Gulleri channel and most of the distributaries were completed.

Under Minor Works, the Capital outlay was incurred chiefly on the Munnyeru and Sagileru projects and on the Buckingham canal.

On the Munnyeru project, the Capital outlay was Rs. 1,22,132, including indirect charges. The anicut and undersluices were completed. The main channel, the head sluice and several other masonry works were in progress.

On the Sagileru project, the Capital outlay was Rs. 1,31,226, including indirect charges. The anicut, head and scouring sluices, the supply channel and several masonry works were in progress.

On the Buckingham canal, the Capital outlay was Rs. 2,03,687, including indirect charges. Seven locks were completed; six locks and some improvements and diversions were in progress.

5. On Major Works, the length of completed main and branch canals was 2,127 miles, and of distributaries 5,691 miles.

The length of navigable channels of both Major and Minor Works was

1,294 miles.

6. The following statement shows the revenue receipts and working expenses of each work in operation for which Capital and Revenue Accounts are kept:—

	·		GRESS RIVE	KU KICI	11 15 , 1595-9f.	. Work	ING EXPL	NSFS,	1	Deduct recepts	Net revent attibi
Thing:	Systems.	Capital octius	Inneaton , revenue	Mirely arcons recipts.	ician.	Ducet.	Inducet.	TOM	Set actea revenue,	mainte- bonce clarge or account or old oraga bon	'aldr te onto d Co ve ment copita
	1	2	3	4	' 'n	· ,	7	8	1 9	10	1 1 1
	MAJOR WORKS,	Rs.	Rs.	Rs	Rs.	R·.	Rs.	Rs.	Rs.	Rs.	R.
ī	Godavan	1,78,30,331	25,96,07	1,09,9,8	27,06,055	6,25,631				1,1-,5 0	10.34.4
2	Kistna	1,21,01,403	22.38,701	54,270	22,03,070	6,03,303	28,4%;		15.71.2,5	(0,100	15, 5,1
7	Penner	1 , 19,733 3 , 10,414		700	2,85,615	54, 354	4,934	200415	2,25,7 17	, 85,00c	14. 8.7
4	Sangam	2,17,00,550	3,30,580 ° 1,31,112	443	3,31,029	86,500		84.784	2,40 241	1,14,000	1,3.1,2.
5	Barn	4,2,461	11,052	8,619	1,39,731	1,05.350	3,430		30,4-1	•••	111.4
7	(auvery	12,11,419	a)45,45,500	39 2,5 '4	45,4 <sup>8</sup> ,117	3,670 4,14,670	173, 39,564	3 713	7.4	0.8,5	5.3
Ś	Srivaikontain	14,02,798	1,58,513	1,110	1,59,653	37,031	1,972		40,01,177	31,50,700	44.7.4
ű	Rushikuiya	42,65,058	63,567	533	64,10	31,043	675	39,00 c 31.715	323,3%	25,816	53.2
-	Toral Major Works,	0.03.75 26%		1,75,234	1,05,38,761	20,48,378		21,61,524	83.77,-37	·	
	_1 95-9C.									30.13.5-0	47.00.0
		5.94. <sup>9</sup> 3.794	1,00,27,139	1,94,183	1,02,21,322	19,29,484	1,11,107	10,39,591	82.81,7.9	37,57.522	45,24 2
	MINOR WORKS,	•	1								
	IIrrigation.	l	•			İ			1		
1	Ganjam minor rivers	•••	1,28,106		1,28,166	2,921	33	2,054	1,2=,212	05,249	20,00
2	Cumbum tank	02,271	41,431	. :	41,433	1,470	24	1,494	39,939	30,001	9.9
3	Thadapalli channel	1,11,570	1,05,452	89 '	1,05,571	5,005	92	5,097	1,00,474	76,063	24,4
4	Arkenketa do	1,02,964 60,278	27,7 <b>7</b> 3	6	47,779	1,043	38	1,081	25,798	18,043	6,8
5	Palar aricut	20,55,988	3,05,514	157	1,05,671	5,118	103	5,221	1,00,450	84,963	15,4
7	Poincy do.	2,31,779	2,82,334 80,303	2,002 220	4,84,396	55.749	1,194	50,943	2,2,,453	1,21,100	1,00,3
ś	Cheyaru do	4,00,147	94.133	258	86,589   94,391	25,440	736	26,176	0e,413	40,514	19,80
q	Chembaiambakam tank .	7,44,038	36,791	140	36,931	30,503 4,407	73'	31,230	63,152	44,391	18,70
10	Madras water-supply	17,54,045	20,982	10,103	31,085	6,284	2(1	4,497 6,550	32,434 24,515	9,1eo 6,2eo	23,3 18,3,
11	Valluru anscut	63,505	9.448	21	9,460	690	- 1	712	8,757	5:39	3,41
12	Tirukkoşılar anicut	2,54,470	95,103	378	95,481	20,018	48.	20,500	74, 81	50,914	15,ol
13	Mehmattur do	71.047	14 443	47	14,890	4,730	121	4,850	10,040	2,080	7.0.
14	Vriddachalam do Shatatope Co	49,737	23,707	130	23.837	(.379	142	6.527	17,310	8,400	8,9
15	Pelandorai do.	1,37,579 4,57,931	32,920	215	1,25,641	16,164	281	19,452	1,00,192	20,099	85,11
17	Lower Coleroon anicut	6,12,531	4,42,374	165 994	33.034	5,990	115	6,108	20,026	2,850	24,07
15	Nandyai channel	70,254	15,550	. 991	15,550	33,260	480	33,740	4,00,673	1,40,424	2,60,10
(1)	Maradur amout	43,549	1,79,300	107	1,79,497	19.543	424	628 19,662	14.932	16,345	3 , 4.
*-,					·				1,50,5,0	1,10,412	40,1
	Toral, 1.—Irrigation .  11.—Navigation.	72,50,003	18,67,658	15,128	18,82,786	2,46,245	5,400	2.51,045	11,31,141	0,02,210	7,28,9
					1	i			1		
1	Chika Inke canal	31,027	i			371	10	381	- 381	i i	- 35: 1
2	Buckingham do	<b>56,</b> 83,661		1,08,374	1.08.374	92,537	3,48/	ყ <b>ი,ი</b> ≇ვ	12,351	i	12,351
3	Vedaraniem do. Ganjam Gopalpur canal .	1 55 402	'	1,136	1,136		12.	4,251	3,215		3,215
4	Lean, am cooleathar crust	1,51,493				15	•••	15	- 15		15
	, IGIAL, IINAVIGATION .	88,70,121		1,09,510	1,09,510	97,150	3,620	1,00,770	8,740		8,740
	TOTAL, MITOR WORKS,	1,61,30,164	18,67 658	1,24,638	19,92,256	3,43,395	9,020	3.52.015	16 20 89.	1000	

7. The gross revenue derived from the Major Works was Rs. 3,17,439 more than in the previous year. There was an increase of Rs. 2,21,931 in the working expenses, so that the net actual revenue was Rs. 95,508 better than in 1894-95. The net revenue from Major Works attributable to the outlay of Government Capital was Rs. 47,33,711, which represents a return of 7.84 per cent. on the Capital outlay as compared with 7 61 during the previous year.

The interest charges on Major Works in operation amounted to Rs. 22,28,000 during the year, and to Rs. 4,01,47,363 up to the end of the year. The surplus revenue, after deducting the interest charges, was Rs. 25,05,702 during the year, and amounted to Rs. 5,60,81,961 up to the end of the year.

8. The net revenue from Minor Irrigation Works attributable to the out-a lay of Government Capital was Rs. 7,28,925, representing a return of 10.04 per cent. on the Capital outlay as compared with 9.45 per cent. during the previous year.

Of the four Minor Navigation Works, the Buckingham canal alone paid its working expenses, the net revenue of Rs. 12,351 derived from it representing a return of 0.14 per cent. on the Capital outlay. The net deficit on the other three works was Rs. 3,611, or Rs. 275 more than in the previous year.

9. The total irrigation revenue derived from Major Works amounted to Rs. 1,03,60,527, in which is included a sum of Rs. 2,46,713 on account of a portion of the revenue of the previous year on the Cauvery delta system which was brought into the accounts of the Public Works Department in 1895-96. Of the total revenue, Rs. 99,09,632 represented the share of land revenue due to irrigation, and Rs. 4,50,895 was the irrigation share of enhanced land revenue.

10. The following statement shows the irrigation receipts and the areas under first and second crops charged as irrigated:—

		Sy	51 F W			System.			FRIVED FROM		ARGED AS	RATE PER ACRE.		
								1855-96.	1804-97.	1895-96. ·	1894-05.	1805-96.	1894-95	
-			1				-	2	3	4 ;	5	6	7	
		- 1 v j o R	Wo	RKS.				Rs.	Rs.	Acs.	Acs.	Rs.	Rs.	
Godavati								25,06,677	25,04,022	683,126	759,513	3.8	3.3	
Kistna		•		•				22,38,791	20,36,154	481,375	519 <b>,9</b> 76	4.0	3.0	
Penner .				•		-		2,84,966	2,83,113	70,128	70.559	4.0	<b>4*</b> 0	
Sangam	•			•	•			3, 10,500	3.24,490	77,347	76,075	4.3	4 2	
Karnul	•	•	•		•			1,31,112	1,04.550	32,9 3	33,540	4'0	3*1	
Barur	•				•		•	11,052	11,842	4,329	4.48o	2.6	3.0	
Cauvery		•					•	(a)45,45,803	45,38,420	987,103	<b>9</b> 89 <b>,</b> 891	. '6	4.6	
Srivaikuntar	n.		•	•	•	•	•	1,58,543	1,77,383	33,962	38,573	4.6	46	
Kushikulya	•	٠	•	•	•	•	•	63,507	47,100	35.917	27, 380	1.2	1.7	
TOTAL I					NOT C	HARG	FD.	1,03,60,527	1,00,27,139	2 <b>,406,0</b> 90	2,520,590	4'3	3,8	
	53	INOR	Wor	RK <b>S</b> .						<u> </u>				
	1	l.— <b>I</b> m	rigatio	on.										
					To	ΓΛL	•	18,67,658	17,08,877	534,227	463,004	3.2	3.7	
r			GR/	ND	тот	'AL		1,22,28,.85	1,17,35,016	2,940,317	2,983,663	4.3	3.0	

(s) Inclusive of the revenue of the previous year, vis., Rs. 2,46,713, derived from the system in the Trichinopoly di trict.

Under Major Works the area irrigated was 114,509 acres less, and the revenue derived was Rs. 3,33,388 more than in the previous year. The decrease in area occurred chiefly under the Godavari and Kistna delta systems and is attributed to the relinquishment of irrigation in consequence of enhancement of water-rate on these systems.

11. The following table gives details of the average water-rate per acre for first and second crops under Major Works, excluding areas irrigated free of charge:—

				FIRST	CROP.			i t
-	GOVERNM	GOVERNMENT LANDS. ZEMINDARI L			LANDS. INAM LANDS.			
		Wet crop.	Dry crop.	Wet rrop.	Dry clop.	Wet crop.	Dry crop.	ł
•		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Godavari delta .	•	. 4.85	- 51	5.00	3*47	5.00	2.95	3.08
Kistna ".	•	4.94	4.5	5.00	3.00	2.11	4.68	4 67
Penner anicut .	•	4.25	2.03	•••	! : :	4.00	3.51	2.41
Sangam ,	•	4.28	3 20	•••	•••	4.00	3.50	2.87
Karnul-Cuddapah canal		. 379	1'75	•••	•••	3 82	1.81	2.81
Barur tank	•	. 3.75	3 25	•••	•••	3'95	4°CO	1.10
Cauvery delta .	•	4.02	3 of 3	•••	•••	3.48	3.19	3.74
Srivaikuntam anicut	•	6.23	, 3° <b>3</b> 5 <sup>¦</sup>	•92	4'90	4 23	3.00	3.55
Rushikulya project	•	1.03	2 26	2.00	1,00	2.08	2.14	1150

<sup>12.</sup> The area irrigated under first crop on Major Works was 2,159,135 acres, and under second crop 243,944 acres, making a total of 2,403,079 acres. These figures are less than those shown in the statement in para. 9, as the latter includes the area of "Waste charged".

Of the total area 97:25 per cent. was irrigated by flow and 2:75 per cent. by lift.

13. The following statement shows the details of the working expenses, including the old maintenance charges, for each of the Major Works and for the Minor Works in the aggregate:—

	-		1895 96.	=	· · · · · · · · · · · · · · · · · · ·	1894-05.
Systems.	New works	Establish- ment	Tools and plant.	Indirect Charges,	Toru.	TOTAL.
Major Works.	Rs.	Rs.	Rs.	Rs.	Rs.	R<.
Godavari	2,49,046	3,34,130	43,455	29,481	6,56,112	6,48,501
Kistna	3,22,574	3,11,571	59,158	28,489	7,21,792	5,42,215
Penner	25,014	29,870		4,934	59,818	57,787
Sangam	43,394	37,466	•••	3,928	84,788	72,200
Karnul	72,423	31,883	1,074	3.930	1,00,310	1,09,680
Barur	2,075	1,595		173	3,843	4,862
Cauvery	80,564	3,32 <b>,6</b> 96	1,416	39,564	4,54,240	4,52,354
Srivaikuntam	19,868	18,063		1,972	39,9^3	36,319
Rushikulya	20,781	6,708	3,554	675	31,718	15,666
TOTAL MAJOR WORKS .	8,35,739	11,03,982	1,08,657	1,13,146	21,61,524	19,39,593
Per acre irrigated	•••	•••	•••	•••	<b>o.</b> 8ò	0.40
Minoi Works and Irrigation	2,27,616	1,10,803	4,976	9,020	3,52,415	3,66,774
GRAND TOTAL .	10,63,355	12,14,785	1,13,633	1,22,166	25,13,939	23,06,367

The large increase in the working expenses of the Kistna delta system is attributed to expenditure incurred on closing breaches caused by a cyclonic storm in September 1895.

The cost of maintaining the Major Works was 20.5 per cent. of the gross revenue derived from them against 19.0 per cent. in the previous year.

14. The charge for establishment in column 3 of the statement in the last paragraph is made up as follows:—

		Major Works.	Minor Works and Novigation.	Total.
		Rs.	Rs.	Rs.
11	Direction and execution .	6,08,569	12,477	6,21,046
Revenue management	Collection charges .	3,12,930	47,485	3,60,415
	TOTAL .	9.21,499	59,962	9,81,461
Maintenance of works		1,82,483	50,841	2,33,324
	GRAND TOTAL .	11,03,982	1,10,803	12,14,785

The cost of revenue management on the Major Works was 8.7 per cent. of the gross revenue realized from them.

15. The estimated value of the crops irrigated by the Major Works and the Minor Works in operation for which Capital and Revenue Accounts are kept was 6153 lakhs of rupees.

Ninety per cent. of the area irrigated by these works was under rice crop.

16. The following table gives details regarding navigation on the four principal canals:—

	Length of navigable canals.	Receipts.	Expenditure.	Value of goods.	Ton mileage.	Passengers.
	Miles.	Rs.	Rs	Rs.	1	No.
Godavari deita canals	493	87,043	77,270	2,24.77,993	7,535,231	241,150
Kistna delta canals	307	36.722	71,638	1,62,75,145	15,234,834	123,212
Karnul-Cuddapah canal	190	1,302	10,791	2. 1 <b>1,</b> 56 <b>3</b>	148,639	33
Buckingham canal	262	1,08,35	62,059	~,57,97,06S	28,37 <b>5,</b> 467	101,262
Тотаг бок 1895-96 .	1,25.:	2,33,449	2,21,758	6,49,01,772	51,294,170	465,657
TOTAL FOR 18'-4-95 .	1,252	2,50,355	2,19,169	5,31,20,783	50,6/8,811	457,860

17. The following table gives details regarding works for which neither Capital nor Revenue Accounts are kept:—

	Area, first and second crops.	trrigation revenue.	Rate per acre	Outlay, direct and indirect, and collection charges.	Rate per acre.
1. Works under Public Works Depart-	Acs.	Rs.	Rs.	Rs.	Rs.
ment for which a continuous record of expenditure is kept individually.	176,902	6,99,938	•••		
II. Other works under Public Works De-	1,405,833	40,81,061			
III. Works under the Revenue Department	1,81,430	43,83,416			•••
Total, 1895-96 .	3,392,165	91,64,415	2*70	(a)16,12,627	0.48
Total, 1894-95 .	* 3,175,140	<b>*</b> 83,21,703	2.63	17,59,321	0:54

<sup>(</sup>a) Inclusive of Rs. 3,71,507, the outlay incurred by Civil Officers and not included in the accounts of the Examiner of Public Works Accounts.

Revised figures furnished by the Local Government.

The total area irrigated was made up of 2,538,935 acres of first crop and 853,230 acres of second crop, and the irrigation revenue was Rs. 8,42,652 more than in the previous year.

18. The following statement shows the outlay on Agricultural Works, i.e.,

river	conservancy	anu	embankments	

								1	Rs.	Rs.
Original works	•	•	•	•	•	•		1,1	1,292	
Repairs .	•	•	•	•	•	•	•	3,1	3,998	
										4,25.240
Establishment	•		•	•	•	•	•	•	•	90,819
Tools and plant		•	•			•	•	•	•	. 6,108
										<del></del>
								Total	•	5,22,217

The receipts realized from the plantations along river embankments amounted to Rs. 23,903 against Rs. 26,979 in the previous year.

19. Six investigating parties were employed on the Tank Restoration scheme, the expenditure on which during and up to the end of the year was as follows:—

teatement of collection is proportion. No. of									
_			•	Works.	Repairs.	Establish- ment.	Tools and plant.	Forw.	Fapenditure to end of 1895-00.
			•	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Investigation		,	•	•••	•••	30.973	686	31,659	12,57,129
Execution	•	•		-1,23,941	5-53-097	98,108	6,351	5,33,615	<b>46.</b> 57,858
	Tor	1A <b>L</b> -	• ,	-1,23.941	5,53,597	1,29,081	7,037	5,65,274	59.14.937

Up to the end of the year 33,176 square miles had been completely investigated, and estimates for 4,662 works to the amount of Rs. 48,44,054 had been sanctioned.

20. The following figures relate to the discharge of some of the principal canals which do not draw the greater part of their supply from Storage Works, and the areas irrigated from them:—

	•			Area actually unigated, first crop.	Maximum discharge as designed.	Maximum discharge during the year.	Average discharge at head.	Acres irrigated per cubic foot per second of average discharge.
				Acres.	Cubic feet per second.	Cubic feet per second.	Cubic feet per second.	First crop.
Godavari	•			580,302	*8,516	13,176	6,155	94'28
Kistna .	•	•	•	500,196	8,126	Not known.	4,000	125.05
Penner	•	•	•	64,898	2,306	1,547	300	216.33
Sangam .		•		70.928	4,800	4,550	550	128.66
Karnul .	•	•	•	<b>25,</b> 806	1,468	945	513	50.30
Cauvery	•	•	•	858,349	Not known.	23,920	13,858	61.94

<sup>\*</sup> Previous to the construction of the extra vents built in 1887-88 to the Dowlaishweram head sluice.

<sup>21.</sup> During the year the investigations required for the preparation of the completion estimates for the Cauvery delta system were commenced and the

re-investigation of the Annum clanks project in the Godavari Western Division was also undertaken. Plans and estimates for certain projects in the Kistna Northern Division were under preparation.

22. The report was received by the Government of India on the 28th December, and is accompanied, in addition to the usual appendices, maps and diagrams, by a descriptive note of the Sangam anicut system illustrated by photo prints.

ORDER.—Ordered, that copies of this review and of the report be forwarded to the Revenue and Agricultural Department for information.

Ordered also, that copies of this review be forwarded to the Government of The Governments of Bombay, Bengal, the North-Western Provinces and Oudh, and the Punjah.

The Chief Commissioners of the Central Provinces and Burma.

The Agents to the Governor General in Rajputana and Baim instan.

Madras and to the Local Governments and Administrations in the Public Works Department noted in the margin, for information.

Ordered further, that this review be published in the Gazette of India, and that copies of the review be forwarded to Her Majesty's Secretary of State for India.

> W. S. S. BISSET, Colonel, R.E., Secretary to the Government of India.



# The Gazette of Andia.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 27, 1897.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

## PART II.

Notifications by High Court, Comptroller General, etc.

## GAZETTE OF INDIA.

#### NOTICE.

The 13th March, 1897.

From the 3rd April next, till further notice, Parts I, IV, V and VI of the Gasette of India, and the Weather and Crop Report will be published at Simla. After the 27th March all Notifications and other matter intended for publication in those Parts should be addressed to the Officiating Publisher at Simla.

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Rules and Notifications issued under Legislative Acts, and having the force of law may be obtained separately at, per page, 2 pice.

By order of Government, all subscriptions must be paid in advance.

Applications for the supply of the Gasette on the public service should be addressed to the Home Department.

Complaints regarding non-receipt of any number of the Gasette should be forwarded within a week after the date on which it is due.

Attention is invited to the Circular Memo. of the Government of India, Home Department, of February, 1870, directing that all Notifications or other matter intended for insertion in the Gazette of India should be delivered at the Publisher's Office not later than 2 P.M. on Friday afternoon, and that matter sent after that hour must be certified to be extremely urgent in order to ensure its appearance in the next day's Gazette.

Matter intended for publication in the Supplement should reach the Press not later than Thursday.

WM. ROSS,

Publisher, Gasette of India.

## GOVERNMENT OF INDIA.

## DEPARTMENT OF REVENUE AND AGRICULTURE.

### INVENTIONS and DESIGNS.

Calcutta, the 25th March 1897.

## NOTIFICATIONS.

No. 1006 P.—APPLICATIONS in respect of the undermentioned inventions have been filed, under the provisions of the Inventions and Designs Act of 1888, in the office of the Secretary appointed under that Act during the week ending 20th March 1897:—

No. 100 of 1897.—Khalap Badha, merchant. of No. 14, Kamatipura Lane, Bombay, for improvements in apparatus for the treatment of aloe and other vegetable fibres.

No. 101 of 1897.—Amended application—See No. 460 of 1896.

No. 102 of 1897.—Amended application—See No. 458 of 1896.

No. 103 of 1897.—John Norman Collie, F.R.S., of the Pharmaceutical Society, Bloomsbury square, London, for an improved portable barometer.

No. 104 of 1897.—Augustus Gross, engineer, Victor Edward Masters, gentleman, and John Booth, bank clerk, all of 156, Vickery's chambers, 82, Pitt street, Sydney, in the colony of New South Wales, for an improved driving gear for cycles and like vehicles.

No. 105 of 1897.—Douglas Gardner, publican, and Edward Bertrand Hartley, clerk, of 95, Dale End, Birmingham, for an adjustable handle bar for cycles.

No. 106 of 1897.—William Arthur Cameron Waller, gentleman, of 6, Kyverdale road, Stoke Newington, London, for improvements in the construction of tiles.

No. 107 of 1897.—Barnabas James Thomas and Joseph Jex Taylor, civil engineers, both of 1. Victoria street, Westminster, and Gordon Cale Thomas, civil engineer, of Marsworth, in the county of Bucks, for improved means for transferring barges and other vessels from one level to another.

No. 108 of 1897.—Kuvaraji Mancherji Mistri, superintendent and contractor of building works, etc., of No. 12, Khambata lane, Khetwady, Bombay, for the improvement of the gully traps, made of earthen ware, stone ware, porcelain or any other sort of clay or metal applied to drainage works.

No. 109 of 1897.—Amended application—See No. 177 of 1896.

No. 110 of 1897.—Lewis John Sylvester Evans, civil engineer, Mussoorie, North-West Provinces, for left-handed scissors.

No. 111 of 1897.—Donald Black, engineer, of No. 2, Ross road, Howrah, for an improved swing door hinge to be known as "the improved gravity door hinge."

No. 1007 P.—SPECIFICATIONS of the undermentioned inventions have been filed, under the provisions of the Inventions and Designs Act of 1888, in the office of the Secretary appointed under that Act, and copies have been sent to the Governments of Fort St. George and Bombay, the Chief Commissioner of Burma, and the Director of the department of land records and agriculture, North-Western Frovinces and Oudh. These and other specifications are open to public inspection, from 11 A.M. to 4 P.M., at the Secretary's office (Imperial Secretariat, Government Place, West, Calcutta), on payment of a fee of one rupee, and a certified copy of any one of them will be supplied on payment of the fixed expenses of copying:—

No. 205 of 1896.—Charles Edward Middleton, Francis Philip Middleton and Arthur Thomas Middleton, manufacturers, of Adlington, in the county of Lancaster, for improvements in dyeing apparatus. (Specification filed 17th March

No. 363 of 1896.—Herbert Samuel Elworthy, F.C.S., M.S.C.I., technical and analytical chemist, of Bombay, for improvements in the manufacture of carbonic acid gas and in apparatus therefor. (Specification filed 17th March 1897.)

No. 1008 P.—The undermentioned design has been registered, under the provisions of the Inventions and Designs Act, 1888, in the office of the Secretary appointed under that Act, and copies have been sent to the Governments of Fort St. George and Bombay, and the Chief Commissioner of Burma. This and other designs are open to public inspection, from 11 A.M. to 4 P.M., at the Secretary's office (Imperial Secretariat, Government Place, West), Calcutta, on payment of a fee of one rupee, and a certified copy of any one of them will be supplied on payment of the fixed expenses of copying:—

No. 7D of 1897.—R. E. Josland, carriage builder, of No. 8, Old Court House corner, for a low hung, two-wheeled carriage, with a folding and removable hood.

No. 1009 P.—THE fees prescribed in Schedule 4 of Act V of 1888 have been paid for the continuance of exclusive privilege in respect of the undermentioned inventions for the periods shown against each:—

- No. 229 of 1883.—Arthur Elphinstone Cummins, engineer, of 118, Haverstock hill, in the county of Middlesex, for improvements in apparatus for compressing cotton or other materials into bales. (From 11th April 1897 to 11th April 1898.)
- No. 298 of 1889.—Sir William Thomson, Knight, (Lord Kelvin) of Glasgow college, doctor of laws and professor of natural philosophy, in the university and college of Glasgow, in the county of Lanark, for improvements in valves for water, steam or other liquids or gases. (From 15th March 1897 to 15th March 1898.)
- No 19 of 1890.—Clemens Baron von Bechtolsheim, gentleman, of Stockholm, in the Kingdom of Sweden, for improvements in centrifugal creamers. (From 24th March 1897 to 24th March 1898.)
- No. 143 of 1890.—Carl Linde, professor, of Wiesbaden, in the German Empire, for improvements in refrigerating machinery. (From 2nd April 1897 to 2nd April 1898.)
- No. 309 of 1890.—Edward Joseph Hardy, engineer of 134, Amity street, Brooklyn, New York, for improvements in the production of cold and ice and in apparatus therefor. (From 18th March 1897 to 18th March 1898.)
- No. 179 of 1891.—Francis Edward Elmore, electro-metallurgist, of Spring grove, Thweite gate, Leeds, in the county of York, for improvements in mandrits for electrolytically deposited tubes. (From 19th April 1897 to 19th April 1898.)
- No. 248 of 1891.—Alexander Shiels, M.B., C.M., B.Sc., of 190, Bath street, Glasgow, for an improved method of and apparatus for automatically regulating temperatures in ships, buildings, rooms and other interiors or places. (From 18th March 1897 to 18th March 1898.)
- No. 332 of 1891.—William Tatham, machine maker, of Vulcan works, Rochdale, in the county of Lancaster, for improvements in or applicable to machinery for preparing and spinning fibrous material having reference to the drawing of the slivers or rovings. (From 14th March 1897 to 14th March 1898.)
- No. 105 of 1892.—Saiyid Amir Ali, coffee planter, of Hassan, in the province of Mysore, for improvements and alterations in the "Husani coffee peeler." (From 30th March 1897 to 30th March 1898.)
- No. 325 of 1892.—Roger Pye, mill-furnisher, of 69, Darwen street, Blackburn, in the county of Lancaster, for improvements in appliances for moistening, heating, cooling and ventilating factories and other buildings. (From 17th March 1897 to 17th March 1898.)
- No. 1010 P.—Whereas the inventors of the undermentioned inventions have respectively failed to pay within the time limited in that behalf by the fourth schedule

to the Inventions and Designs Act (V of 1888), the fees hereinafter respectively mentioned, it is hereby notified that under the provisions of section 8, sub-section (2) of the said Act, the exclusive privilege of making, selling, and using the said inventions in British India and of authorizing others so to do has ceased:—

- No. 168 of 1892.—William Carey Leechman's invention for plates for oil and other presses, (Specification filed 17th December 1892.)
- No. 187 of 1892.—Theodor Jacger's invention for improvements in soot doors and manholes for chimneys, flues, ventilating shafts, and the like. (Specification filed 16th December 1892.)
- No. 275 of 1892.—William John Brewer's invention for improvements in antifriction wheel bearings for rotary axles. (Specification filed 16th December 1892.)
- No. 287 of 1892.—William Don and Thomas Watson's invention for a mica non-conducting composition for covering boilers, etc. (Specification filed 17th December 1892.)

Fee in respect of the continuance of an exclusive privilege-

(4) (a) After the filing of the specification and before the expiration of the fourth year from the date of the filing thereo:—

The sum of \$250 for each of the said inventions.

#### NOTICES.

All communications relating to Act V (the Inventions and Designs Act) of 1888 should be addressed to the "Secretary to the Government of India, Department of Revenue and Agriculture (PATENTS BRANCH), CALCUTTA."

The office of the Secretary under the Act is open for the transaction of business from 11 A.M. to 4 P.M. on all days except Sundays and gazetted holidays.

The Government of India are advised that as trade marks are not "designs" within the meaning of the Act, they cannot be registered under Part II.

The fees payable under the fourth and sixth schedules are now collected in cash, and applicants are warned that they must be responsible for any delay in cashing cheques.

Copies of the weekly notifications, and of the quarterly lists, of applications and specifications filed in the Sepretury's office are now on sale to the public at one anna and eight annas a copy respectively.

Attention is requested to the rules made by the Government on the 10th October 1895 in regard to the preparation of applications, specifications and drawings.

All applications made under the Inventions and Designs Act, V of 1888, will from this date (December 19th, 1896) lie in the visitors' room of the Patents Office for ten days from the date of the Gasette of India in which their filing may have been notified; or, if the tenth day is a holiday, till the evening of the office day next following.

A. T. PRINGLE.

Off g. Secy. under the Inventions and Designs Act, 1888.

## CALCUTTA MINT.

## NOTIFICATION.

List of Coins acquired under the Indian Treasure Trove Act and available for sale to Numismatists (Home Department Resolution No. 46—1668-82, dated 9th October, 1884).

Register No.	Description.	Metal.	Value of each coin.	Number of coins available for sale.	Remarks.
<b>2</b> 89	FOUND IN THE DELHI DISTRICT.  Old Rupees of the Mogul Emperors.  Aurangzib, Mint and date illegible Shahjahan, illegible  FOUND IN THE NAGPUR DISTRICT.	Silver .	R a. p.	30 2.	These coins will be available for sale up to and not later than October, 1897.
299 313	Old Rupees of the Mogul Emperors. Ahmad Shah, Mint Surat .  FOUND 'N THE BANNU DISTRICT. Sabuktigen, one of the early members of the Ghaznawi Dynasty. Silver coin of the size of a four-anna piece	Silver .	1 0 0	2 540	These coins will be available for sale up to and not later than February, 1898.

CALCUTTA MINT, The 24th March, 1897. A. W. BAIRD, Colonel, R.E., Muster of the Mint.

## BANK OF BENGAL.

Statement of the Affairs of the Eank of Bengal for the week ending 23rd March, 1897.

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BANK OF BENGAL, Calcutta, the 25th March, 1897. F. T. LEWIS,

Chief Accountant.

Rate for Demand Loans 10 per cent.

Percentage 34'4.

By order of the Directors,

W. D. CRUICKSHANK,
Secretary and Treasurer.

## CHIEF COMMISSIONER OF AJMERE-MERWARA.

## NOTIFICATION.

## Abu, the 18th March, 1897.

No. 245.—In exercise of the power conferred by Sanitary Notification, No. 834, dated 6th March, 1897, of the Government of India in the Home Department, the Chief Commissioner of Ajmere-Merwara is pleased to make the following rules under section 2, sub-section (1) of the Epidemic Diseases Act, 1897:—

#### PART I.

Rules relating to the Municipalities of Ajmere, Beawar and Kekri, and the Cantonments of Ajmere, Nasirabad and Deoli.

- 1. If in any house a person becomes ill, or dies, of a disease which is known, or suspected to be, bubonic plague, the owner of such house, or if the owner be non-resident, the occupier, and every head of a family resident therein, shall forthwith report the occurrence of such illness or death at the nearest police station.
- 2. If there is, or has been, resident in any house a person who has come since the 1st of February 1897 from Bombay, Poona, Karachi or other place in which bubonic plague is prevalent, the owner of such house or, if the owner be non-resident, the occupier, and every head of a family resident therein, shall report at the nearest police station—(1) the illness of any person in such house, or (2) the death of any person in such house, immediately such illness is apparent or death occurs.
- 3. Any medical practitioner who (1) attends a case of illness in a house in which there is present a person who has come from a place where plague is prevalent, or who (2) attends in any house a case in which he has reason to believe the sick person to be infected with bubonic plague, shall forthwith report such illness to the nearest police station.
- 4. On receiving a report under rule 1, 2 or 3, the officer in charge of the police station shall immediately report the matter to the District Superintendent of Police, the District Magistrate and the Health Officer of the municipality or cantonment.
- Explanation.—The Civil Surgeon shall be the Health Officer unless another medical officer is appointed by the Local Government to be Health Officer.
- 5. In the case referred to in rules 1, 2 and 3, a sick person or dead body shall not be removed from the house without the written permission of the Health Officer: and the head of the family shall dispose of a dead body by cremation or burial in such manner as may be directed by the Health Officer.
- 6. The owner and occupier of a house, and the head of any family resident therein, shall comply with any direction that may be issued by the Health Officer with regard to the disinfection and cleansing of a house, the disinfection or destruction of clothing and personal effects, the disposal of any corpse, the improvement of the sanitary condition of the premises, and with regard to other similar matters.
- 7. The Health Officer shall, if he considers it necessary, himself take measures for the disinfection of a house and for the other matters referred to in the preceding rule.
- Should the Health Officer think it necessary and practicable to burn or otherwise destroy any non-masonry and inflammable structure, he will report the case to the Magistrate of the District and act on his orders. The Magistrate of the District may order the burning or destruction of any hut or other temporary structure, if disinfection cannot be satisfactorily effected.
- 8. The owner and occupier of any house shall permit the Health Officer to enter his premises and examine any person whom the Health Officer has reason to believe to be infected with bubonic plague. If the person be a female, the examination shall, if desired, be made through a female doctor, female Hospital Assistant or other female agency.
- 9. If on examination of a sick person in a house or other place within the limits of a municipality or cantonment, the Health-Officer suspects (1) that such person is infected with bubonic plague, or (2) considers that he is actually suffering from bubonic plague, the Health Officer shall, if he considers it necessary, arrange for the removal of such person, (1) to an observation shed, or (2) to a temporary hospital established for the purpose, and for his detention, dieting and medical treatment therein; also for the removal of the other occupants of the house to segregation huts, tents, or suitable structures constructed at a distance from the town, to be detained under observation for ten days.
- or attendant, the Health Officer shall require the companion or attendant to live in the immediate neighbourhood of the temporary hospital in a segregation hut or tent provided for the purpose, and to remain in such place until he receives permission from the Health Officer to depart.
- 11. If a person is attacked with bubonic plague while so segregated, the Health Officer shall remove such person to the temporary hospital, and shall keep under observation in a segregation hut, tent or suitable structure, for a period of ten days from the date of such removal, any companion or attendant who has been with the person attacked.

- 12. Upon the death of a sick person from bubonic plague, the Health Officer shall for ten days detain under observation all persons who have been in attendance upon him, in segregation huts, tents or suitable structures established for the purpose in the neighbourhood.
- 13. If bubonic plague has become prevalent in a portion of a municipality or cantonment, the Health Officer may, with the sanction of Government, direct the inhabitants of any street, mahalla or other locality to evacuate their houses, to remove to a temporary settlement established, as a place of segregation, at a distance from the infected quarter, and to remain in such settlement for so long as he may consider necessary. After evacuation, the Health Officer shall arrange for the thorough disinfection and cleansing of the empty premises, and shall not permit the inhabitants to return until the premises are considered to be free from infection.
- 14. A person dealt with under the foregoing rules shall comply with any directions that may be given to him by the Health Officer with regard to his removal to, and his detention and treatment in, an observation shed, temporary hospital or place of segregation, and with respect to the disinfecting or burning of his clothing and personal effects, the disposal of any corpse, or with respect to any other similar matter: he shall not depart from any such place of detention without the permission of the Health Officer.
- 15. In the even of death occurring from bubonic plague, the Health Officer shall arrange for the disposal of the body. In the case of a European or Muhammedan, the body shall be buried at least six feet deep and be covered with chloride of lime. the place of burial, if not an authorised cemetery, should be well away from habitations and sources of water-supply. In the case of a Hindu, the body shall be completely and thoroughly burned in an isolated locality in the presence of a responsible official.
- 16. All Police Officers shall give to the Health Officer such assistance as he may consider necessary in carrying out these rules.

#### PART II.

Rules relating to villages and small towns in Ajmere-Merwara.

- 17. Wherever the deaths reported from any village are more frequent than usual, and especially if the deaths are sudden and attributed to fever, the officer in charge of the police station shall make enquiries from the village policemen with the view of ascertaining whether the deaths were due to bubonic plague.
- 18. The officer in charge of the police station shall report immediately to the District Superintendent of Police, the Magistrate of the district, the Tehsildar and the nearest medical subordinate—
  - (1) the occurrence of unusual mortality in any village, and
  - (2) any cases which he suspects, or knows, to be cases of bubonic plague.
- 19. Every Patwari shall report to the Tehsildar the occurrence of unusual mortality in his village, or of any death or illness known or suspected to be caused by bubonic fever.
- 20. On receiving a report under rule 18 or rule 19 the Tehsildar shall forward it at once to the District Magistrate and also proceed forthwith to enquire into the cases with the view of ascertaining whether they are cases of bubonic plague. The result of his enquiries shall be communicated without delay to the District Magistrate, who will take such measures as may be necessary for the samitation of the village.
- 21. A Medical Subordinate receiving a report under rule 18 or receiving information of a case of bubonic plague shall (if possible) visit the place where the case occurred, ascertain whether the case was one of plague, give the necessary instructions regarding sanitary measures and report without delay the result of his enquiry and the action taken by him to the Civil Surgeon.
- 22. The Civil Surgeon will enquire as soon as possible into any case reported to be one of bubonic plague.
- 23. If the Civil Surgeon considers it necessary that the inhabitants of a village in which bubonic plague has broken out should be removed from the village and required to live in the open or under trees, he shall report to the Magistrate of the District who may direct the inhabitants to remove from their houses, and live elsewhere as he may direct until the houses have been disinfected, and they are permitted to return to the village.
- 24. Every person to whom an order is given by an officer empowered to act under the preceding rules, with regard to his segregation, the disinfection of his house or personal property, the disposal of a dead body, or with regard to any other matter falling under these rules shall duly obey that order.

By Order,

L. IMPEY, Captain,

First Assistant to the Agent to the Governor-Ceneral.

Rasputana, and Chief Commissioner,

As mere-Merwara.

# ORDERS BY THE VICE-CHANCELLOR AND SYNDICATE OF THE CALCUTTA UNIVERSITY.

The authorised edition of the Burmese Poetical Work, "Loka Sara Sonmasa," prepared by the Vernacular Text-book Committee, Rangoon, has been adopted as a text-book in Burmese for the Entrance Examination in 1899.

J. H. GILLILAND,

Offg. Registrar.

SENATE HOUSE; The 24th March, 1897.

#### BANK OF BENGAL.

#### NOTICE.

The Directors have made the following changes in the Bank's Establishment:—

- Mr. J. Coutts, on return from leave, has resumed his substantive appointment as Agent at Akyab, vice Mr. James Florence.
- Mr. Florence has been appointed to act as Agent at Patna, vice Mr. C. S. Connell.
- Mr. Connell has been appointed to act as Agent at Jalpaiguri, vice Mr. W. A. Gibbs, granted leave to Europe.
- Mr. W. Wheeler, on return from leave, has been appointed to act as Agent at Lahore, vice Mr C. H. M. Critchley, granted leave to Europe.

By Order of the Directors,

W. D. CRUICKSHANK.

Secretary and Treasurer.

Bank of Bengal;

BANK OF BENGAL; Calcutta, 16th March, 1897.

## DIRECTOR-GENERAL, INDIAN MEDICAL SERVICE.

#### NOTIFICATION.

Simla, the 17th March, 1897.

No. 6.—The services of second class Military Assistant Surgeon William Sherrington, of the Indian Subordinate Medical Department, Bengal establishment, are placed at the disposal of the Government of Bengal for employment in the Civil Department.

J. T. W. LESLIE, M B., for Director-General, Indian Medical Service.

## SURVEY OF INDIA DEPARTMENT.

## NOTIFICATIONS.

Calcutta, the 20th March, 1897.

No. 200.—Captain J. M. Burn, R.E., Deputy Superintendent, 2nd grade, is granted privilege leave for three months, under Article 291 of the Civil Service Regulations, with effect from the 16th April, 1897, or the subsequent date on which he may avail himself of the same.

## The 22nd March, 1897.

No. 201.—Mr. H. T. Hanby, Extra Assistant Superintendent, 2nd grade, is granted furlough in India for one year, under Article 371 (5) of the Civil Service Regulations, with effect from the 1st May, 1897, or the subsequent date on which he may avail himself of the same.

## The 23rd March, 1897.

No. 202.—Captain G. P. Lenox-Conyngham, R. E., Deputy Superintendent, 1st grade, having, on return from furlough, assumed charge of his duties on the forenoon of the 16th March, 1897, the following reversions are made, with effect from the same date:—

- Captain P. J. Gordon, I.S.C., Officiating Deputy Superintendent, 1st grade, to revert to his substantive appointment of Deputy Superintendent, 2nd grade.
- Lieutenant C. W. H. Symonds, I.S.C., Officiating Deputy Superintendent, and grade, to revert to his substantive appointment of Assistant Superintendent, 1st grade.
- No. 203.—Mr. J. Eccles, Deputy Superintendent, 1st grade, having made over charge of his duties on the afternoon of the 16th March, 1897, preparatory to his availing himself of the furlough granted in Revenue and Agricultural Department Notification No. 215—14-2, dated 29th January, 1897, the following temporary promotions are made, with effect from the 17th March, 1897—
  - Captain P. J. Gordon, I.S.C., Deputy Superintendent, 2nd grade, to officiate as Deputy Superintendent, 1st grade.
  - Lieutenant C. W. II Symonds, I.S.C., Assistant Superintendent, 1st grade, to officiate as Deputy Superintendent, 2nd grade.

## The 23rd March, 1897.

No. 204.—Mr. P. L. Causley, Sub-Assistant Superintendent, 3rd grade, is granted an extension of leave on medical certificate for two months in continuation of the leave granted in Notification No. 187, dated the 3rd February 1897.

CHAS STRAHAN, Major-Geni., R.E.,
Surveyor-General of India

#### PUBLIC WORKS DEPARTMENT.

#### NOTIFICATION.

Simla, the 25th September, 1893.

A Registry Office for men of all grades out of employ is kept up by the Principal, Thomason College, Roorkee. Officers requiring men are requested to apply to Principal.

J. CLIBBORN, Major, S.E.,
Principal, Thomason College.

## AGENT TO THE GOVR.-GENERAL IN BALUCHISTAN.

#### NOTIFICATION.

Quetta, the 16th March, 1897.

**No. 1017.**—With reference to Foreign Department Notification No. 376-G., dated the 5th March, 1897, Captain E. LeMesurier, I.S.C., Political Agent at Kalat and Political Agent in charge of the Bolan Pass, made over charge of his duties on the afternoon of the 1st March, 1897.

By Order,

S. G. KNOX, Lieut.,

Second Assistant.

## C HIEF COMMISSIONER IN BRITISH BALUCHISTAN.

### NOTIFICATION.

Quetta, the 19th March, 1897.

No. 1106.—Under section 93 of the British Baluchistan Civil Justice Regulation, 1896, the Chief Commissioner is pleased to invest Khan Bahadur Kazi Jalai-ud din, Extra Assistant Commissioner for settlement, with all the powers of a Deputy Commissioner under the said Regulation, and to declare that the said powers shall be exercised only within the Pishin Tahsil and only in respect of original suits and appeals relating to land or water, or the rent, revenue or produce of land.

Notification from this office No. 2550, dated the 22nd April, 1895, is hereby cancelled.

By Order,

S. G. KNON, Licut.,

Second Assistant

## CHIEF COMMISSIONER OF AJMERE-MERWARA IN THE PUBLIC WORKS DEPARTMENT.

## NOTIFICATIONS.

Mount Abu, the 20th March, 1897.

No. 900-S.—In accordance with the provisions of section 25 of the Ajmere Municipalities Regulation V of 1886, it is hereby notified, by authority of the Chief Commissioner of Ajmere-Merwara, that the following gentlemen have been nominated members of the Beawar Municipal Committee, with effect from the 2nd January, 1897 :-

- (1) Assistant Commissioner, Merwara.
- (2) Assistant Surgeon, Beawar.
- (3) Tehsildar of Beawar.
- (4) Inspector of Police, Merwara.
- (5) I. K. Orfanidi Esq., Agent to Messrs,

No. 903-S.—In accordance with the provisions of section 25 of the Ajmere Municipalities Regulation V of 1886, it is hereby notified, by authority of the Chief Commissioner of Ajmere-Merwara, that the following gentlemen were returned as members of the Beawar Municipal Committee at the election held on the 21st December, 1896 :--

- (1) Seth Durga Prashad.
- (2) Seth Girdhari Mal. (3) Seth Kundan Mal.
- (4) Lala Binodi Lal.
- (5) Pandit Ram Pertab.
- (6) Panna Lal Heda.
- (7) Seth Fateh Chand.
- (8) Munshi Ram Narain Vakil.
- (9) Seth Bhabut Mal.
- (10) Munshi Rehman Baksh.
- (11) Sheikh Badruddin.
- (12) Sheikh Mohamad Jamal.
- (13) Sheikh Ramzan Baksh.
- (14) Reverend A. P. C. Jameson.
- (15) Babu Ram Singh.

## The 22nd March, 1897.

No. 923-S.—It is hereby notified that under section 150 of the Ajmere Municipalities Regulation V of 1886, the Chief Commissioner of Ajmere-Merwara is pleased to order that the triennial election rules, sanctioned for the Ajmere and Beawar Municipalities, under his Notification No. 541-S., dated the 22nd February, 1896, shall have effect in respect to the Beawar Municipality from 1st January, 1897.

D. JOSCELYNE, C.E.,

Secretary to the Chief Commissioner, Ajmere-Merwara, P. W. D

## DIRECTOR GENERAL OF RAILWAYS.

## NOTIFICATIONS.

Calcutta, the 19th March, 1897.

No. 20.—Mr. G. G. Hiley, Store-keeper. class II, grade 1, of the Superior Revenue establishment of State Railways, has been granted, by Her Majesty's Secretary of State for India, six months leave on medical certificate in extension of that granted him by the Manager, North Western Railway, in Notification No. 4 dated the 18th March, 1896.

## The 22nd March, 1897.

No. 21.-Lieutenant C. F. Anderson, R.E., Assistant Engineer, 3rd grade, is transferred from the Bezvada-Madras Railway to the from the Hurdwar-Dehra Railway Survey.

## The 23rd March, 1897.

No. 22.-With reference to Public Works Department Notification No. 115 of the 15th March 1897, Lieutenant R. G. King, R.E., Assistant Engineer, 3rd grade, is posted to the Eastern Bengal State Railway.

T. GRACEY, Colonel, R.E.,

Director General.

#### CURRENCY NOTES.

The following Currency Note is stated to have been destroyed, and payment of its value has been claimed by the person whose name is placed against the numbers; any other person claiming a right to it is warned to communicate at once with the undersigned :-

### Calcutta Circle.

NOTE WHOLLY DESTROYED.

50

Rogister No. No. of Note. Value. Name of Claimant.

W-436 of 96-97 X-57 48412

Babu Kanty Chandra Mukerjee, Munsiff, Jail-paiguri.

A. H. ANTHONY.

Assistant Comptroller General, In charge, Paper Currency.

PAPER CURRENCY DEPARTMENT. The 10th March, 1807.

#### REPORT OF DESERTION.

Report of a Deserter or Absentee without leave from the 2nd Battalion, Durham Light Infantry, dated at Poona, this 13th day of March, 1897.

Number, Rank, and Name, Date of Desertion or Ab-No. 4243, Private Thomas Sence,—1st March, 1897. McGrath.

Age.—25 years five months. Height,—5 feet 6 inches. Colour of—

Complexion,

fair; eyes, blue.

Trade,—Professional singer.

Date of Enlistment,—7th

with Blair Sister's Comedy

December. 1891.
lace of Enlistment, --Aldershot. Place

Parish and County in which Born,-F verton.Laverpool. Lancashire

Place of Desertion or Abscrice,—Poona, East In-

sallow; hair, Marks,-Face pitted with smali-pox.

with Blair Sister's Comedy

Absented himself while on furlough.

Under 6 years' service.

F. H. WHITBY, Lieut .- Col., Comdg. 2nd Durham Light Infantry.

## POST OFFICE.

## NOTIFICATIONS.

Calcutta, the 26th March, 1897.

No. 12179.—Mr. S. Seshachellum Naidu is appointed to act as Superintendent of Post Offices, 4th grade, during the absence on privi-lege leave of Mr. M. R. Muthusawmy Naidu, Superintendent of Post Offices, 4th grade, or until further orders.

The appointment of Mr. C. S. Venkatasubbier to act as Superintendent of Post Offices, 4th grade, made in Notification No. 10938, dated the 26th February, 1897, published in the Gasette of India, dated the 27th February, 1897, is cancelled.

> A. U. FANSHAWE. Dir. Genl. of the Post Office of India.

Unclaimed Letters held in the Calcutta General Post Office on the 23rd March, 1897.

Agricultural Ledger. Elliott, Wallace Agricultural Ledger.
Anderson & Co., S.
Angelo, Col. R. F.
(Staff Corps).
Arnowitz, B.
Atkins, Or. T. D.
Hayley, V. S.
Bianchi, King & Co.
(Booksellers).
Brower Soundam & Bowyer Sowden & Co (Outlitters). Buchanan Bros. Craig, Mrs. L. Fairfax. Cortis, W. S. Dixon & Co. Duncan, T. C.

& Co. George & Co. Gilmour & Co., H. A. Harris, Miss Nellie. Howard & Co. (Printers). Hutton & Co. Hutton & Co. James, F. Lancelot, Prof. Manager, Dhanbad Jherria Coal Co. Manager of the "Champion." "Champion." Manager, "New Age." Fastern Kangra Tea Manager of the Co. Saturday Review.

Marager, Watch of India. Moses & Co., P., General Merchant. Osborne, Henry, Palmer & Co. (Iron Palmer & Co. (Iron Merchant). Rajers & Co. Smith & Co., J. Taylor, John (care of Malalin & Co.). White, C. W. Whiteman & Co. Wilson & Co., T.

#### Letters marked " Care of Post Office."

Allix, Maurice.
Anderson, A. G.
Armstrong, I. V.
Back, Faoney, Miss.
Bacson, Jennie, Mrs.
Barrett, C. J.
Burch, J. W.
Blanethe, Miss A.
Brown, G. J., Mrs.
Brown, J.
Brown, J.
Brown, J. Nesbit.
Bukson, D. D. (of Ceylon).
Carran, A.
Chanter, Miss.
Cheetnam, James.
Cheetnam, James.
Cheetnam, J. (of Collection).
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Ch Hosking, R. Kenna, f. King, J. G. Knoll, H. Leal, W. Chanter, Miss, Cheetham, James. Chorlton, A. (of Manchester). Cochran, R. C. Coghlan, H. Colley, H. Cooper, H. D. Corbitt, W. L. Coulter, R. I. Cross, J. C. D'Aiguebelle, P. Daly, H. Davis, Mrs. L. DeLamangarry, A. Lebancheur, J. Lemon, E. A. Leonard, J. D. Lisser, 1. O. Lockhart, Mrs. Loperco, Mis. F.
Lynch, C. F.
Maclean, Miss A.M.
Matland, T.
Manager, "The
Soldier." Daly, H.
Davis, Mrs. L.
DeLamangarry, A.
Delhin, Reisi, Miss.
Discos, Monsieur.
DeSouza, I. F. (care of Roland Seeger).
DeVinc, Dr. C. L.
Dick, R.
Dolhie, Mr.
Dulke, Mr.
Dulwas, Mrs. H.
Eaton, Sam.
Eaves, S. C.
Evans, H.
Fenn, R.
Fergus, C. B.
Fleming, A.
Forbes, J. D.
Francis, J.

Palamanger, "Ihe
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Mardon, H.
Mattin, Mrs. C. N.
Maxwell, H.
Darwin, Dr.
Mitri, Ibrahim.
Moorhead, Miss V.
Morgan, D. V.,
Capt.
Nonlie, Mrs.
Fergus, C. B.
Oliver, Miss.
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Oliver, Mrs. L.
Olinan, I. Fleming, A.
Forbes, J. D.
Francis, J.
Freeman, Miss
Bessie. Palomino-de Castro Pantin, H Pantin, In Patrick, J. Petram, G. J. Peters, E. Radmore, F. Friedman, S. Galbraithe, John M. R.

Renton, A. L. Richter, F. A. Robertson, Win. Rosenberg, L. Roussac, J. Rowley, J. D. Rudolf, F. Russell, Miss E. Kyan, J.
Sander, Lieut.
Sawni & Co.
Schoneld, Miss Kate. Sawm & Co.
Schoffeld, Miss Kate.
Schwartzmama, J.
Shapiera, Mr. S.
Siegel, Mrs. F.
Silnena, Miss E.
(care of F. G.
Ashwood, Esq.).
Sinclan, M. D.
Simpson, H. R. Mrs.
Simpson, H. R. Mrs.
Simpson, H. R. Mrs.
Smalley, Mr. (care
of J. H. Dunkerley).
Smith, H. J.
Smith, W. L.
Snowball, W.
Sommer, P.
Stokes, Miss.
Synington, A.
Taidot, A.
Taidot, A.
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Taidot, C. A. B.
Thomas, Miss Mary,
care of F. Ryan,
Esq.
Vallacanee, L. Vallacanee, J.
Vallacanee, J.
Vallacanee, J.
Vallacanee, Mrs. F.
Waketield. Mrs.
Walesby, R. N.
Wears, R.
Wenblatt, P.
Wightman, F. W.
Williams, E.
Williams, E.
Turner.
Winter, Mrs. R. C.
Winter, Mrs. N.
Witth, M. M.
(Pacific Circus).
Workman, E.
Wright, E. H.
Young, Mrs. S. R.
Zuel, Esq.

#### Registered Letters and Parcels.

Rees, Mrs Stanley.

Cameck Abraham, Mrs.
Daly, H.
Kaunitz, Louis, Mr.
Mullagerino, Max.

M. R. Gallois, E. Gausson, Jean. Gerette, Miss Leoni. Given, W. Scott.

Peters, Egerton. Ryan, L., Mrs. Solomon, Rachel, Miss. Sommer, Paul.

Ramage, W Randall, A.

Wilson, R. J. Turner.

Unclaimed Letters held in the Bombay General Part Office.
bel, H. F.
lexander, C. N.
nton, Del Medico.
lewett, C. T.,
Major, R. A.
Hawthorne, Harry.
Hilson, R.
Hatch, L. H., Dr.
Howeten, Lohn.
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Howeten, Abel, H. F.
Alexander, C. N.
Anton, Del Medico.
Blewett, C. T.,
Major, R.A.
Bloomfield, J. G. Pinch, Hayward, Mrs. Pinder, P. Ryder, H. Rain Gurkha Tej. Bloomfield, J. G.
Bailey, C.
Chusel, Gusta.
Colo, C. C., Mr.
Charlton, W. B.
Cajo Umberto.
Cox, H. E.
Curtis, M. S.
Cooper, Mr.
Daniel, A.
Dickson, D. D.
Eduljee Jamsetjee.
Ferror, Michael H.
(Bengal C. S.). Houston, John. Houston, John.
Hall, W.
Heller, Max.
Hamilton, Lilias, Dr.
Izzard, A. H.
John, M. A.
Jacomb, Nucse.
Johnson, Mary B.,
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Johnson, Ma Spence, Reginald, Mrs. Styne, Geo. A. Le. Johnson, Mary B.,
Miss.
Keilly, H. P., Mrs.
Kannitz, Louis.
Knoll, Hans.
Kohlhoff, E. M.
Lawrence, G. H.
Lettledale, E. M.,
Miss. Spencer, Stanley, Mrs. Tancock, O. K., encer, Stanley, Capt., R.A. Tulsiram. (Bengal C. S.). Falbenflug, S. Virje Narayanjee. Var, J. Weeks, F. Wilkins, Referendar, Francis, Jas.
Grant, J., Col.
Griffin, Robert.
Gancheran, I nos.!
Gotta, Fram (M. R.
C. S.)
Geary, J. W. Miss.
Muller, Egon.
Mitchell, W. J., Lt.
Moffat, Douglas.
Morse, P. E.
Minchin, C. P. Wilkins, Referendar Erwin. Wills, W. G., Mrs. Wallace, E. A. Zuckermann, Ewa. Geary, J. W. Greenhalgh, Walter. Capt.

Unclaimed Letters held in the Birrackpure Part Office on the 22nd March, 1897.

Battersby, R. R. McMootey, S. Peroo, Mrs. Keyser, Mrs. Parsons, G. H. Sanderson, W. C.

Battersby, R. R. Keyser, Mrs.

## The 27th March, 1897. CALCUTTA POST OFFICE NOTICE.

Mails for	Date of closing at Calcuta	Route by which despatched.
Aden, Egypt, Europe, America, Zanzibar, Mozambique, Dela- goa Bay, Mauritius, Madagas- car, Neumon, etc., Natal, and Cape Colony, and in gene d all countries served through the	31st Mar.	Per P & O Str. from Bombay.
United Kingdom.  Parcels for the United Kingdom and other Foreign places	30th ,,	Ditto.
Australasian Colomos	2nd Apl.	Via luticorin
Colombo	. 31st Mar.	Per P. & O. Su.
Straits Settlements, China, and japan.	30th "	Pet Steamer C. Abcar.
Rangoon and Moulmein	ıst Apl.	Per B. I. S. N. Co.'s Steamer.
Rangoon, Moulmein, Tavoy, and Mergut.	29th Mar.	Ditto.
Rangoon, Moulmein, Penang,	27th ,,	Ditto.
Ditto ditto ditto (Supplemental).	28th ,,	Ditto.
Duto ditto ditto •	grd Apl.	Ditto.
Akyab, Kyaukpyu, Sandoway,	31st Mai.	Ditto.
and Rangoon Madras, Colombo, Straits Settle- ments, China, and Japan,	27th ,,	Per A. Lloyd's Str. Aglaja.

Although the date entered in column 2 is, as far as can be cal-Although the date entered in column 2 is, as far as can be calculated, the latest safe date of posting for the next Mail Steamer, tuil allowance being made for the steamer being in advance of her published timing, Mails for the places mentioned in column are despatched daily to Colombo, so that they may proceed by any steamer that has been unusually accelerated or retarded, or by any special opportunity that may be afforded by a steamer not belonging to one of the regular lines.

The letter-box for Inland articles (including articles for Burma The letter-box for Inland articles (including articles for Burma and Port Blair and for Ceylon by land route) will be cleared for the last time for articles without the late fee at 7-30 P.M. precisely, after which hour Inland 1-steels and papers fully prepaid and bearing an extra postage stamp of half anna will be received up to 8 P.M. and up to 8-45 P.M. with a late letter fee of 1 anna for the Chord Mail only.

On the day of despatch of the Mail for the Australasian Colomies vid Tuticoin, the letter-box for Foreign articles will be cleared for the last time for articles without the late fee at 8-30 P.M., and laste letters and papers fully prepaid will be received up to P.M.

and laste letters and papers tully prepaid will be received up to 9 P.M.

On the day of despatch of the Mail for Europe, the letter-box for Foreign articles with be cleared for the last time for articles without the late fee at 9 P.M., and late letters and papers fully prepaid will be received up to 9-30 P.M. On other days the letter-box for Foreign articles will be cleared for the last time for articles without the late fee at 7-30 P.M., and late letters and papers will be received up to 9 P.M. for despatch by any Foreign Mails despatched the same night. The late fee for Foreign articles is 4 annas, which must be prepaid in stamps affixed to the articles. Articies.

> JOHN OWENS. Presidency Postmaiter, Galcuita.

#### POSTAL NOTICE.

Parcels and packets of samples may not until further notice be sent by post to Portugal, Madeira, and the Azores.

## A. U. FANSHAWE,

Dir. Genl. of the Post Office of India.

CALCUTTA,

The 16th March, 1897.

## **GOVERNMENT CINCHONA** FEBRIFUGE.

Cinchona Febrifuge can be purchased by all Government officers, and by anyone taking six pounds at a time, from the Superintendent, Botanic Garden, Calcutta, at the following rates —per four-ounce tin,  $R_2$ -8; per eight-ounce tin,  $R_5$ ; per pound tin,  $R_{10}$ . The general public can be supplied by the Superintendent, Botanic Garden, for cash only, at the undernoted rates: per four-ounce tin, K3; per eight-ounce tin, Ro; per pound tin, R12. This medicine is also sold by the principal European and Native druggists in Calcutta. Postage, four annas per four-ounce tin, eight annas per eightounce tin, and twelve annas per pound tin, in addition to the foregoing rates.

## سنکونا فبری فیوج یعنہ تپ بھگانے والم ستكونا \*

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CALCUTTA, SATURDAY, MARCH 27, 1897.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

### PART III.

Advertisements and Notices by Private Individuals and Corporations.

#### Advertisement.

By an order of the Court of Chancery of the County Palatine, of Lancaster, Liverpool District, dated the 30th day of November, 1896, made "In the matter of the Estate of the Reverend JOHN PENNIGNTON, deceased, 1899, P. No. 199" It is Ordered that the following enquiry may be made by the Registrar:—

"An inquiry what grandchildren there were of John Pennington, deceased, the testator in the Petition named living at the said testator's death or born afterwards in the lifetime of his said daughter Sarah Sleddon in his Will named, and whether such grandchildren are respectively living or dead, and if dead who are their respective personal legal representatives."

All persons claiming to be such grandchildren of the said John Pennington, late of Lowton, in the County of Lancaster Clerk in Holy Orders who died on the 14th day of January, 1853, and whose Will was proved in the Consistory Court of the Bishop of Chester on the 21st day of

May 1853 are by their solicitors on or before the 31st day of July, 1897, to come in and prove their claims at the Chambers of the District Registrar at Liverpool or in default thereof they will be peremptorily excluded from the benefit of the said Order. The 10th day of August, 1897, at 11 of the clock in the forenoon at the said Chambers is appointed for hearing and adjudicating upon the claims.

The said testator John Pennington had among other children a daughter named Mary Ann who married one—Ward from whom she separated, and afterwards the said Mary Ant. Ward is believed to have gone to India between 50 and 00 years since.

Dated this 12th day of February, 1897.

F. Willis Taylor, Registrar.

Pennington and Higson, 36. Dile Street, Liverpool, Solicitors for the Executor by transmission under the said Will.



# Endia.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 27, 1807.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

#### PART IV.

Acts of the Governor General's Council assented to by the Governor General.

GOVERNMENT OF INDIA.

#### LEGISLATIVF DEPARTMENT.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 26th March, 1897, and is hereby promulgated for general information : -

#### ACT No. XII or 1807.

An Act to enable local authorities to borrow money for temporary emergencies.

WHEREAS it is expedient to enable local authorities to borrow money for temporary emer-

gencies; It is hereby enacted as follows:

I. (1) This Act may be called the Local Short title, extent Authorities (E. d. commencement. Loans Act, 1897. (Emergency) and commencement.

(2 It extends to the whole of British India; and

(3) It shall come into force at once.

2. (1) Notwithstanding anything contained in the Local Authorities Loan Power to local autho-Act, 1870, or in any other rities to borrow in cases of famine or epidemic law for the time being in disease.

force, a local authority as defined in that Act may, with the previous sanction of the Governor General in Council, borrow money on the security of its funds for

any of the following purposes, namely :-(a) the giving of relief and the establishment and maintenance of relief-works in

time of famine or scarcity;

(b) the prevention of the outbreak or spread of any dangerous epidemic disease; and

(c) any measures which may be connected with, or ancillary to, any of the purposes aforesaid.

(2) Nothing in this section shall be deemed to authorize any local authority to borrow or spend money for any purpose for which under the law for the time being in force it is not authorized to apply its funds.

- 3. (1) Every loan under the last foregoing Power to Governor Section shall be made subgeneral in Council to ject to such terms and conimpose conditions. ditions as the Governor ditions as the Governor General in Council may think fit to impose.
- (2) In particular, and without prejudice to the generality of the provisions of sub-section (1), the Governor General in Council may, by general or special order, prescribe-
  - (a) the terms on which the Governor General in Council or the Local Government may lend money under this Act;
  - (b) the manner of a cording and enforcing the conditions on which such loans are to be made;
  - (c) the inspection of any works carried out or expenditure incurred by means of such loans;
  - (d) the instalments by which such loans are to be repaid, the interest to be charged thereon and the manner and time of repaying such loans and of paying the interest thereon; and
  - (e) the accounts to be kept in respect of such loans.

1879.

4. The provisions of sections 6 and 7 of the Application of sections 6 and 7, Act XI, 1879, shall apply to the borrowing of money under this Act.

XI of 1879.

5. The provisions of this Act shall apply to Application to loans made before commencement of Act.

Application to loans any loan made after the first day of January, 1807, and before the commencement. and before the commencement of this Act by, or with the sanction of, the Governor General in Council to any local authority for any of the purposes hereinbefore mentioned, and every such loan shall be deemed to have been made under this Act.

> J. M. MACPHERSON, S cretary to the Government of India.

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#### GOVERNMENT OF INDIA.

#### LEGISLATIVE DEPARTMENT.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 26th March 1897, and is hereby promulgated for general information:—

#### ACT NO. XIII OF 1897.

An Act to amend the Indian Stamp Act, 1879.

WHEREAS it is expedient to amend the Indian Stamp Act, 1879. It is hereby enacted as follows:—

- I. After section 7A of the Indian Stamp Act,
  Addition of new section 1879, as amended by Act
  tion after section 7A,
  Act 1, 1879.
  No. VI of 1894, section 2,
  the following section shall
  be added, namely:—
- "7B. (1) Notwithstanding anything in this Bonds, debentures or other certificates issued on loans under Act XI, any local authority raising a loan under the provisions of the Local Authorities Loan Act, 1879. Or of any other law for the time being in force, by the issue of bonds, debentures or other certificates, shall, in respect of such loan, be chargeable with a duty of eight annas per centum on the total amount of the bonds, debentures or other certificates issued by it, and such bonds, debentures or other certificates need not be stamped and shall not be chargeable with any turther duty on renewal, consolidation, subdivision or otherwise.

- "(2) The provisions of sub-section (1) exempting certain bonds, debentures or other certificates from being stamped and from being chargeable with certain further duty shall apply to the bonds, debentures or other certificates of all outstanding loans of the kind mentioned therein, and all such bonds, debentures or other certificates shall be valid, whether the same are stamped or not:
- "Provided that nothing herein contained shall exempt the local authority which has issued such bonds, debentures or other certificates from the duty chargeable in respect thereof prior to the twenty-sixth day of March, 1897, when such duty has not already been paid or remitted by order issued under this Act."
- 2. In Schedule I. No. 39, of the said Act, Amendment of No. after the heading "Lease" 39 in Schedule I, Act I in the first column, the of 1879. words "including an underlease or sub-lease" shall be added.
- 3. In Schedule I, No. 60, of the said Act, the Amendment of No. 60 and addition of new No. 60A in Schedule I, Act I of 1879. word "Lease" wherever it occurs, is hereby repealed; and after the said No. 60 the following shall be added, namely:—
- "60A. TRANSFER OF The same duty as a Con LEASE to way of veyance (No. 21). assignment and not by way of under-lease.

J. M. MACPHERSON, Secretary to the Covernment of India.

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#### PART V.

Bills introduced in the Council of the Governor General of India for making Laws and Regulations, Reports of Select Committees presented to the Council, and Bills published under Rule 22.

GOVERNMENT OF INDIA.

#### LEGISLATIVE DEPARTMENT.

The following Bill was introduced in the Council of the Governor General of India for the purpose of making Laws and Regulations on the 26th March, 1897:—

#### No. 58 of 1897.

A Bill to amend Act XX of 1863 (an Act to enable the Government to divest itself of the management of Religious Endowments).

WHEREAS it is expedient to amend Act XX of 1863, relating to the administration of Religious and Charitable Institutions and Endowments of a public character in British India; It is hereby enacted as follows:—

- 1. (1) This Act may be called the Religious Short title, extent. Endowments Amendment application and commencement
- (2) It extends to the whole of British India and applies to all non-Christian Religions and Charitable Institutions and Endowments of a public character the annual income of which does not tall below two hundred and lifty rupees; and
- (3) It shall come into force on the first day of January, 1898.
  - 2. In this Act, unless there is anything repugnant in the subject or context,—
- (1) "Religious and Charitable Institutions" include all temples, mosques, pagodas, shrines

- and charitable institutions by whatever local designation known, and all property endowed or purchased, and all offerings of pilgrims connected therewith, whether applied to religious or charitable or other purposes, which are not the personal property of, and offerings to, any individual:
- (2) "trustee" includes all persons, by whatever local designation such persons may be known, who have charge or management of any institution, or the property of any institution, in trust, and
- (3) "Civil Court ' means the Court of the District Judge in the district in which the institution is situated.
- 3. (A) In every District where a Committee such as is contemplated by Act XX of 1863 has been constituted, such Com-Formation of elecmittee shall, within a month of the passing of this Act, prepare a register, and publish in all public offices and institutions a list of the leading persons of each religion or sect which has any institution in the district, including the principal landholders, pandits, moulvies and priests, and all such men of respectability and position as in the opinion of the Committee ought to be included in this list. (B) Provided that, where no such committee has been constituted, the Civil Court of every District shall, within a month of the passing of this Act, nominate three persons of each religion or sect to form a Committee to prepare and publish the aforesaid list.

The persons of each religion or sect included in this list shall be "the district electorate" of that religion or sect in that District for the purposes of this Act. But the said Committee shall include or eliminate the name of any person who, in the opinion of two-thirds of the persons in the lists so prepared, may be recommended or objected to.

- Formation of District
  Committee.

  Formation of District
  Committee.

  Believed to meet at a time and place to be fixed by it, and duly notified in all public offices and institutions, and elect by a majority of votes, not less than three, and not more than five, members to form "the District Committee" for the control of the endowments of that religion or sect in that District.
- Formation of Central Committee of any Province within a month of its election shall elect a voting Delegates shall meet at a time and place jointly agreed upon and shall elect by a majority of votes not more than five members, and the members so elected shall form "the Central Committee" of that religion or sect with head-quarters at any place that the said Committee by a majority of votes may elect for the purpose.
- 6. In case the district electorate or the Dis-Default of electorate. Trict Committee fail to make the elections required by sections 4 and 5, the Crysl Court of each defaulting district and the High Court of the Province shall nominate the members of the District and Central Committees respectively.
- 7. The District Committee and the Central Tenure of office of Committee shall hold office members of Com- for three years, but will continue in office until relieved by their respective successors, and their members will be eligible for re-election. The said Committees shall elect their own chairman and decide all matters by a majority of votes, each member having one vote and the chairman having a casting vote.
- Powers of Central Shall have been formed, the powers bereby conferred on the Committees referred to in claus. A and B of section 3 shall thence-forward yest in such Committee and its successions.
- Removal of members of the District or Central Committee, who shall be found guilty of misconduct or any conduct which make him unfit for his place, shall be liable to be removed by the unanimous vote of the remaining members.
- Pr vision for vacancies on Commute es

  of the aforesaid sections 4 and 5. The member or members so elected shall hold office only for the unexpired portion of the Committee's tenure of office. The District and Central Committee, on the expiration of the tenure of their office, shall also be elected in the same manner.
- Revision of lists of electorates.

  Revision of lists of of its tenure of office, either confirm or reverse the lists of the same year cause the District Committees

and District electorates to make their respective elections under sections 4 and 5. Provided that, in case such District Committees or District electorates fail to act, the High Court of the Province and the Civil Court of the District shall respectively exercise powers conferred under this section.

- Powers of District or sect shall have absolute Committee. control, not inconsistent with their maintenance, over the institutions belonging to that religion or sect, including the appointment of the trustees, according to the custom prevailing in each institution, as vacancies shall occur after the passing of this Act, but shall not have the power of dismissal of trustees for misconduct, disobedience of orders issued by the District or Central Committee or dereliction of duty assigned to them except as hereinafter provided.
- Duties of District Committee shall keep a register of the institutions committee. In its charge, with properties appertaining to them, and the trustee shall submit, within a time to be fixed by the District Committee, a list of all such properties. The trustees shall prepare a budget of receipts and disbursements including their rateable share of costs of necessary establishment of the District and Central Committees in March every year for each shrine, and shall likewise submit monthly or quarterly accounts. All these shall be kept and submitted in the forms prescribed by the Central Committee in consultation with the District Committee.
- 14. The District Committee may, by a majority of votes, revise the budget as they see fit, subject to confirmation or revision by the Central Committee.
- Custody of property and the proceeds of every institution shall remain in such custody as at the commencement of this Act, subject to such provisions as the District Committee shall, with the sanction of the Central Committee, prescribe for their safety.
- Appeal to Central shall be appealable to the Committee. Central Committee, whose decision shall be final.
- 17. In addition to the powers conferred by Power of Central section 13 of Act XX Committee to make of 1863, the Central Committees of each religion or sect shall have power to call for explanation from the trustees subject to their control and to hold enquiries into the management and the conduct of such trustees. The Civil Court within whose jurisdiction such enquiries are held shall, on the application of the Chairmen of such Central Committees, issue the necessary processes for production of documents and the appearance of witnesses at such enquiries.

The District and Central Committee shall have power to take evidence on oath in any inquiry before them, and their members, individually and collectively, as well as the trustees, of any institution or property aforesaid shall be public servants within the meaning of the Indian Penal Code

- Reles and bye-laws. or sect in consultation with the District Committee of that religion or sect shall have power to frame necessary bye-laws and rules for the election of the members of the said Central and District Committees, and for the proper management of the institutions and properties within their respective jurisdiction, and for the due discharge of their duties by the aforesaid trustees: These bye-laws and rules and the annual report of the administration of the institutions and properties in their respective jurisdiction shall be published in each provincial Gazette not later than the middle of June of every year.
- Expenses of Com. to maintain an office and mittees an establishment ordinarily costing not more than fifty rupees per mensem.

and the Central Committee not more than one hundred rupces per mensem, exclusive of other incidental charges, such as the cost of auditing of accounts, or the travelling expenses of any member deputed to inspect any institution, or make local enquiry whenever necessary. These items of expenditure shall, as far as practicable, be rateably apportioned among the several shrines of the districts or recovered from the particular shrine to which they relate, and shall be included in the budgets and the accounts of the shrines or shrine in question, respectively.

20. In section 18 of Act XX of 1863, after Amendment of section 18, Act XX, 1863 before the words "shall be entertained" the following words shall be inserted, viz., "except when such suit is brought by any Central Committee of any religion or sectionstituted under this Act."

### STATEMENT OF OBJECTS AND REASONS.

1. The object of the Bill is to remove certain defects in the management of

Religious and Charitable Endowments under the law as it stands at present.

2. The Bill proposes to leave the existing trustees where they are. It allows their successors to come in, in accordance with the usage in vogue in each institution, in that behalf. It leaves untouched all the trut property and income in the very hands which now hold them. It leaves them to carry on the customary expenses as hitherto, but only subject to budgeting previously and subject also to providing for possible contingencies which might arise for revision of such budget—a revision which no Committee would be tound to make repeatedly or largely in the face of long-standing usage.

3 As regards the cost of the controlling agency, advantage is taken of the widespread ambition and readmess to render unfaid service in public interests, and each endowment is laid under a contribution, which is the veriest minimum that can be imagined as

needed for maintaining a fairly efficient subordinate official staff.

4 As to the constitution of the controlling machinery, the Bill provides for two sets of Committees for each religion or sect. It makes the District Committees exercise direct supervision over the trustees, and the higher or Central Committees, as they are called, to exercise general supervision and act as an appellate tribunal to correct mistakes and remedy the effects of likes and dislikes on the part of the District Committees.

5. The Committees are formed on the basis of election by the better class of worshippers of each religion or sect. An electorate formed by such classes should, it is thought, suffice for all practical purposes.

6. The members of the Committees would hold office for a term of years and not for

life as now.

7 The Bill proposes to abolish the distinction which the present law makes between the endowments which had been under the direct control of the Government at one time and those that had not been 10, malversation of the one class being as culpable as of the other.

8. It is proposed to enlarge the powers of the Central Committees relative to holding enquiries into the conduct of trustees, and dispense with the necessity on their part to obtain prior sanction to sue which the present law enjoins, while the trustees will continue to enjoy the present satety against harassment by any action of Committees by being liable to dismissal only by means of the decree of a Civil Court

P ANANDA CHARLU.

The 23nd March, 1847.

J. M. MACPHERSON, Secretary to the Government of India.

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### PART VI.

Proceedings of the Council of the Governor General of India, assembled for the purpose of making Laws and Regulations.

## GOVERNMENT OF INDIA. LEGISLATIVE DEPARTMENT.

PROCEEDINGS OF THE COUNCIL OF THE GOVERNOR GENERAL OF INDIA, ASSEMBLED FOR THE PURPOSE OF MAKING LAWS AND REGULATIONS UNDER THE PROVISIONS OF THE INDIAN COUNCILS ACTS, 1864 AND 1892 (24 & 25 VICT., CAP. 67, AND 55 & 56 VICT., CAP. 14).

The Council met at Government House on Friday, the 26th March, 1897.

#### PRESENT:

His Excellency the Earl of Elgin, Viceroy and Governor General of India, P.C., G.M.S.I., G.M.I.E., LL.D., presiding.

His Honour Sir Alexander Mackenzie, K.C.S.I., Lieutenant-Governor of Bengal.

His Excellency Sir G. S. White, G.C.I.E., K.C.B., V.C.. Commander-in-Chief in India.

The Hon'ble Sir J. Westland, K.C.S.I.

The Hon'ble Sir J. Woodburn, K.C.S.I.

The Hon'ble M. D. Chalmers.

The Hon'ble Major-General Sir E. H. H. Collen, K.C.I.E.

The Hon'ble A. C. Trevor, C.S.I.

The Hon'ble M. R. Ry. P. Ananda Charlu, Rai Bahadur.

The Hon'ble Sir G. H. P. Evans, K.C.I.E.

The Hon'ble Alan Cadell, C S.I.

The Hon'ble J. D. Rees, C.I.E.

The Hon'ble Sir Lakshmishwar Singh, K.C.I.E., Maharaja Bahadur of Durbhanga.

The Hon'ble Rao Sahib Balwant Rao Bhuskute.

The Hon'ble P. Playfair, C.I.E.

The Hon'ble Rahimtula Muhammad Sayani, M.A., LL.B.

The Hon'ble Pandit Bishambar Nath.

The Hon'ble Joy Gobind Law.

The Hon'ble C. C. Stevens, C.S.I.

The Hon'ble Sir H. T. Prinsep, KT.

The Hon'ble H. E. M. James.

#### QUESTIONS AND ANSWERS.

The Hon'ble RAI BAHADUR P. ANANDA CHARLU asked:—

"1. Will the Government be pleased to state if it is a fact that a rule was passed in 1884 by Mr. James, the then Director General of the Post Office of

India, to the effect that no one who had not passed a departmental examination should be appointed as Superintendent in the Post Office?

"2. Will the Government be pleased to state if it is a fact that in his letter No. 2313, dated 30th May, 1884, Mr. James thus wrote to the Post Master General of the North-Western Provinces:—

'In reply to your letter No. 107, dated 8th May, 1884, I beg to state that it is not my intention to exempt any more officials from the examinations for the Superintendent-ship. Making of exceptions is a serious evil, and I intend to make no more.'?

- "3. Is the Government aware that in spite of this distinct order several unpassed Europeans and Eurasians have been appointed as Superintendents, while the claims of several passed natives of India of Asiatic race, who were specially selected by the Department to appear for the examination, have been overlooked? Will the Government be pleased to enquire the reason for this state of things and to state the same?
- "4. Will the Government be pleased to state if it is a fact that there are no less than nine men either holding permanent appointments in the Superintendents' grade or officiating as such without passing the departmental examination, and that they are all either Europeans or Eurasians?
- "5. Will the Government be pleased to state if it is a fact that no less than five officials who successfully came out of the departmental examination have not been provided with appointments in the Superintendents' grade?
- "6. If what is alleged in questions 4 and 5 are facts, will the Government be pleased to ascertain what special reasons justify such cases and to state the same?
- "7. Will the Government be pleased to state whether it is aware that in paragraph 4 of his Circular No. 11, dated 16th April, 1884, the Director General of the Post Office prescribed that "European and Eurasian candidates will be required to produce a certificate of having passed an examination, either in Hindustani or a Vernacular of the Province in which they are employed," before they were allowed to appear for the Superintendentship examination, and whether such certificates were produced by all the European and Eurasian candidates who appeared for the Superintendentship examination since 1884. If not, will the Government be pleased to state what special reasons existed for the exemption in each case in which the exemption was accorded?"

### The Hon'ble SIR JAMES WESTLAND replied :--

- "1. It is a rule of the Postal Department, as laid down by the Director General, that no officer shall receive a substantive appointment as Superintendent unless he has passed an examination, mainly in matters of Postal work. This rule does not necessarily apply to officiating appointments, nor would it be possible to confine the selections for temporary vacancies to passed officers.
- "2. The quotation is correct and states the intention of the then Officiating Director General: it is not an order of the Government and does not bind Mr. James' successors, though the same practice has been followed by them, and they ordinarily insist upon officers passing the examination before they are confirmed as Superintendents.
- "3. It is not true that several unpassed Europeans and Eurasians have been appointed as Superintendents while the claims of several passed Natives of India of Asiatic race have been overlooked. Since 1884 four officers have been expressly exempted from passing, of whom one is a domiciled European and three are Natives of India of Asiatic race; and there are five officers who have been appointed as Superintendents subject to passing the examination, and have not yet passed, namely, three domiciled Europeans and two Natives of India of Asiatic race.
- "The question implies that passing the examination gives a claim to promotion. This is not the ease; any officer, in receipt of Rs. 50 a month and upwards, may offer himself for examination, but, if he is accepted, it is on the distinct understanding that he obtains no claim by passing it to supersede his seniors. It is a mere qualifying test. No one is ever specially selected for examination, as stated in the question.

- "4. The facts regarding the nine men, to whom it is understood that the question refers, have been already stated; they do not accord with the allegations in the question. If the question alludes to any other individuals, it is not understood.
- "5. It is expressly laid down that passing the examination gives no claim to an appointment as Superintendent; and there are 40 or 50 persons who have passed the examination and not been appointed Superintendents; many of them are at present at any rate quite unit for Superintendentships.
- "6. As what is alleged in questions 4 and 5 are not facts, no reasons can be given for them.
- "7. This rule has not been enforced since 1884, that is, the production of the certificate has not been insisted on, the reason being that as the Europeans and Eurasians employed in the Department, with possibly one or two exceptions, are domiciled in India and speak at least one Indian language with ease, the test was found unnecessary. Only one existing Superintendent is a non-domiciled European, and in his case, and in several others, the certificate was produced."

#### The Hon'ble RAI BAHADUR P. ANANDA CHARLU asked:-

"Will the Government be pleased to lay on the table the orders of Government relating to recruitment for Account offices and referred to by the Hon'ble Sir James Westland in the reply given to the Hon'ble Rao Sahib B. Bhuskute's question in Council on the 11th instant?"

#### The Hon'ble SIR JAMES WESTLAND replied:-

"A copy of the orders referred to, letter No. 3534 of 17th August, 1896, is laid on the table."

#### FINANCIAL STATEMENT.

The Hon'ble SIR JAMES WESTLAND moved that the Financial Statement be taken into consideration. He said:—"In doing so I have one or two remarks to make. In the first place I have to offer two apologies. My first apology is to the Hon'ble Mr. Charlu, whose suggestion, made last year, that we should accompany our Financial Statement with illustrations and coloured maps, I have been unable to follow. It has not been the custom of the Government of India to do so, nor, so far as I can ascertain, of any other Government. and I hope he will pardon my not being able in this matter to accept his suggestion. My second apology is to the residents of Madras. The Madras Presidency is unfortunately too distant to receive from us a copy of the Financial Statement at the same time that it is issued in Calcutta and Bombay. Judging from the Madras newspapers which have reached me, I am afraid they put this down to malice prepense on my part than to the force of uncontrollable circumstances. I am quite sure that if they only knew the hurry and stress under which the Financial Statement is prepared, they would see that every single additional day that it is possible for us to give to it is of immense service in its preparation. Bearing in mind that a week has to be left at the end of March between the presentation of the Financial Statement in this Council and its discussion by this Council, we are limited to a very few days only for its presentation. The 19th is about the earliest date we can present it, and this year it was nearly the latest also; if we were to postpone it for a few days longer it would cause considerable inconvenience to this Council, as the Council, according to the usual arrangements, dissolves before the end of March. Now, my Lord, we never · close our estimated figures until we have received the fullest information which is obtainable by us regarding the actual accounts of the month of February. Every Treasury in the country makes its report to our officers by telegram, and it is not till the 10th or 11th of March that we have before us the final figures of February which are necessary for us to consider before'we close the statement. Now between the 11th and the 19th I desire to give to the Council some sort of information of what work has to be done. In the first place we have to

consider the figures that come in to us, and we have to post them in all the statements which have been already prepared for the Financial Statement. Hon'ble Members can see for themselves in the Financial Statement what the mass of figures in that statement is. The figures are there not by the mass of figures in that statement is. hundreds but by thousands, and I beg Hon'ble Members to remember one thing, and that is that the figures going before them are only the figures of the Budget Statement of the Government of India. There are eight subordinate Governments, and each of these Governments' budgets has to be made up by us at the same time as the statement for the Supreme Government. It will be remembered, therefore, what a tremen lous business in the mere matter of posting figures in statements and correcting them and testing them, has to be done and completed during the short interval that passes between the 11th day of March and the 16th of March. On the morning of the 16th of March we were able to give the final press order to have the statement printed off, so that it might be posted that evening, that is the evening of Tuesday, the 16th. The working of those five days was enough, I fancy, to drive most men into a lunatic asylum, and if it had not been for the extremely complete arrangements which were made by the Financial Secretary, Mr. Finlay, and by the Comptroller General, Mr. Cox, and by the Departments which work under them it would have been perfectly impossible to have completed the work by the time we are allowed. I beg, therefore, that the people of Madras will not think that it is out of any disrespect to them or out of any failure to recognise their position as the senior Presidency in India that I failed to send to them the Financial Statement at the same time that it was distributed in the junior Presidencies of Bombay and of Bengal. We are doing our best, as I think the Financial Statement itself shows, to bring Madras a little nearer to Bengal. We are spending a very large sum of money upon the East Coast Railway both in the northern section and in the southern section of it, and in a year or two I hope Madras will be placed in the same position as the other Presidencies so far as regards the reception of the Financial Statement.

"One other remark, my Lord, I desire to make, and that is to point out what seems to me to be the extraordinary position that the Finance Minister occupies in respect to the Financial Statement in this country. Other Finance Ministers when they present their statements have to defend the expenditure proposed against the representatives of the tax-payer. Here the position is exactly the reverse; the Finance Minister is the solitary representative of the tax-payers of India. Of course I do not speak of my Hon'ble Colleagues of the Executive Council who share this responsibility with me, but it is certainly the case in respect of the other Hon'ble Members that on a discussion of the Financial Statement the general line taken is to press all sorts of expenditure upon the Finance Minister, and to show what very excellent services he would render if he would only grant money in this direction and grant money in the other direction. Now I desire to explain for a moment, or rather to recall to the remembrance of Hon'ble Members—for they will understand the matter at once if I do so recall it—what this granting of money means. The Government of India possesses no fun is of its own. The only funds it can get for any purposes are the funds it takes out of the tax-payers; and every grant of money by us has in the end to fall upon them. Now let me take an example. I will suppose that I am making a proposal that the residents in a certain district in the Punjab should get a meal a day at the cost of the tax-payers of Madras. The tax-payers of Madras would rise in their indignation, and declare that the thing was, on the face of it, absurd. But suppose I make a converse proposition, a proposition that a good supply of drinking water be supplied to the residents of Madras at the cost of the tax-payers of the Punjab. It at once seems a most reasonable and proper thing; only they wrap it up in convenient phraseology, and talk of obtaining an increase of the Provincial assignment in order that the Provincial Government may make a grant towards their water-supply. But by whatever name called, it is nothing more nor less than calling upon the tax-payers outside Madras to contribute towards the supply of an article of consumption to the people of Madras I think, therefore, that Hon'ble Members should remarked that when the take Francis Lagrange remember that when we talk of the Famine Insurance Fund, when we talk of

Provincial assignments, and when we talk of grants from Government, we are not talking of any ways and means by which rupees can be produced and be made available for the purposes of expenditure. All these are merely systems and methods by which we regulate the appropriation of the money received from the tax-payer on the one side to expenditure on the other side. Half the arguments that are used in supporting the claims made upon us, especially in the matter of Provincial assignments upon which our discussion to-day will probably turn, are based upon a sort of assumption that the term 'Provincial assignments' expresses some magic means by which the available funds can be increased by the Government of India by some sort of mechanical operation; and that when it is discovered that any province can usefully employ more money in expenditure than it at present has at its disposal—and most of the Provinces do find themselves in that position—it is only necessary to set in operation some mechanical device which Government has at its disposal, and rupees will be produced at nobody's cost. Now we do not grow rupees in the way a peasant grows his grain, nor has the Government of India an unlimited supply of them. I trust that Members, when they are proposing to the Government of India any increase of subsidy or grant or assignment of the kind, and when they are pointing out to us that there is a very large amount of expenditure which can be desirably undertaken by the Local Governments, will remember that they have to show, not only the desirability of the expenditure, but the fairness of levying it, and the fairness of levying it not only on the local taxpayers, but also on other provinces as well as the Province in which it takes place. These, my Lord, are all the remarks I have to make before submitting myself to the slaughter, and I have only now to move that the Financial Statement be taken into consideration."

The Hon'ble MR. JAMES said:—" My Lord, I am glad that it falls to me as junior member of this Council to be the first to felicitate the Hon'ble Financial Member on his Budget. A Budget that shows a deficit of two crores may not seem much a matter of felicitation to him, but considering this terrible famine and plague, he may well be glad that it is no worse, thanks to his own pith and shrewdness in improving the revenue in various ways since he has been Finance Minister, and if he is successful in getting us through it without extra taxation, all India may indeed be grateful. My Lord, it is not the function of an official member to criticise the financial arrangements of the Supreme Government, unless perhaps, as they did not so many years ago, they double the income-tax, and unnecessarily, in the middle of the year. Finance and currency questions, moreover, are matters for experts, far too complex and technical for plain men to offer an opinion upon, unless they happen to belong to that class who intrude themselves where angels fear to tread. Still even a plain man can feel when he sees his own pockets empty, and even more so when he sees largesse poured into the pockets of his neighbour. I venture therefore humbly to make one remark from that point of view. My Lord, with due respect to His Honour the Lieutenant-Governor and the other distinguished members who represent Bengal here, and admitting to the full the unreasoning and unnatural jealousy of Bengal, with which Bombay men are always credited, still I venture humbly to submit that Bengal has been far too well treated always, and in this Budget too.

"Bengal is one of the most fertile and prosperous Provinces in the world, though just now in Behar the state of affairs may be temporarily sad. She used to be, and ought now to be, an enormous source of income to the State. We know the reason why she is not, because, while the land-tax in other Provinces is being continually revised and raised and poured into Imperial coffers, Bengal has a permanent settlement. But because she does not pay her due share of land-revenue to Imperial taxation, that, I submit, is all the more reason why the zamindars should be taxed in other ways and, especially when money is tight, why expenditure justifiably payable by them should be thrown upon them in the shape of additional taxes or rates. In England we have a permanent settlement, and landowners there pay various taxes, mostly paid on luxuries, such as on male retainers, horses, carriages and dogs, not omitting hair powder; in addition they are rated heavily for police, highways, and the relief of the poor. Besides, under

the most recent legislation, a zamindar's property in England pays about five per cent. of its value on every change of ownership. I put it, then, to the Council why should not similar taxation and rating be imposed upon Bengal for the relief of other Provinces in addition to what she pays now. I know the Hon'ble Financial Member has been anxious to deal fairly, so far as his funds admitted, with the Provincial Governmen's in his new contracts with them. I can testify myself to his great sympathy with, and desire to help, those who are in a tight corner. All the same, I feel pretty sure that his rest at night must now be disturbed by the pitiful wailings and moanings that are being wafted across the continent from those who budgeted for bare efficiency and have found their moderate demands In illustration of how Provincial Governments are starved, I may remind Your Lordship that when Lord Lansdowne determined that the police throughout India should be put on a proper footing, my Hon'ble friend opposite, now in charge of the Public Works Department, went very carefully into the question of the police in Sind and reported that two lakhs and thirty thousand rupees were needed for the parest efficiency, while for real efficiency a much larger sum was necessary. By the irony of fate it fell to my Hon'ble friend himself, when he became the guardian of the Bombay Provincial Finances, to cut down the grant to a lakh and a half, and to tell me, almost with effrontery, that I must do the best I could with that. And, my Lord, if the Council reflects what it means to the people if the police are inefficient or underpaid, it can realise how seriously shortness of cash in the Treasury affects them in more ways than one. Take another instance. In the whole Province of Sind, the Provincial Government pays for the maintenance of only three miles of road; local rates do all the rest. I come to Bengal, and the first district I visit I see a nice road, and the Collector tells me that the Government give him half a lakh for keeping in order the portion in his own district. No doubt, isolated instances like this may be capable of explanation, but straws show the way the wind blows. I quite admit that the Government of India have not the local knowledge to enable them to select and tax the luxuries of Bengal suitably, but what I should like the Hon'ble Financial Member to say to His Honour the Lieutenant-Governor of Bengal is this: - Your police cost, you say, 50 lakhs per annum. You must raise a police-rate yourself for that amount. You have a Legislative Council on which your ablest and most experienced officials are seated. You have also many non-official members, full of zeal and keenly auxious to use their great oratorical powers for their country's weal. Do you find out whatever represents the carriages and dogs and the hair-powder to tax, and the death-duties be imposed. From time immemorial, permanent settlement or no permanent settlement, the zamindars of Bengal have been liable to pay for their police, and they should do it now! Out of the abundance of authorities for this position, I will only refer the Council to one, a volume written about thirty years ago by a very able young Civilian. The work, my Lord, is called the *History of Jessore*, by Mr. James Westland. At page 73 I read that even before the settlement zamindars were expected, by means of their ordinary servants, to protect property and hand offenders to the authorities. In other provinces the people who correspond to the zamindars here are called on to meet their obligations in respect of police charges. The taluquars of the province of Gujarat, for instance, were subjected in 1888 by law to the following obligation:-

- 'The Governor in Council may from time to time determine-
- '(a) what police-officers and establishment are requisite in each village in a taluqdari estate;
- (b) charges on account of police shall be defrayed by the taluqdar at such rates as shall from time to time be determined by Government, and in the event of failure by the taluqdar to pay, at the time when the same becomes due, any sum so payable, the sum shall be recoverable from him, in addition to the jama, as if the same were a part of the jama.

"These taluquars are not, as a body, nearly so wealthy as the Bengal zamindars. I would remind the Council that, when Lord Mayo created the system of Provincial responsibility for expenditure, an integral part of his scheme consisted of giving the Local Governments power to supplement the Imperial

subsidy by local rates. Two taxes were, as a matter of fact, imposed at first in Bombay. The Government of India shortly afterwards stopped this part of the programme. I do not know why-possibly from political motives or from fear that sources of revenue might be tapped which they desired to reserve for themselves. But India has now advanced, and His Honour the Lieutenant-Governor and his Council are surely as well able to devise suitable local taxation as petty municipalities which already exercise the power. My Lord, it is little less than a scandal that by the aid of nice conveyancing (is not the word 'nice' a pleasant one?) one should hear of wealthy Calcutta merchants disposing of property worth crores of rupees without paying any dues upon it to Government, or of a great nobleman giving a whole pargana to a relation and paying a conveyance duty of only Rs. 15 or Rs. 20. I daresay the Hon'ble Financial Memb r would give His Honour part of the probateduties in return for 50 lakhs. Death-duties, as they are called in England (the term is not a very pleasant one), are taxes to which the people of this country have always been accustomed. The native name is 'nuzzerana' on succession. Let His Honour collect this according to old usage, and his treasury will overflow without any diminution of his popularity. His Honour could, I daresay, receive the offerings in Darbar, just as the old Subadars of the Delhi Empire did. An heir who pays half a lakh will receive a shard and His Honour's congratulations. One who has paid a lakh, two shawls. One who has paid three, shawls and a diamond aigrette, and for larger sums, a high-sounding title might be bestowed in addition, and His Honour and the zamindais will part, both mutually satisfied. And then, if the Hon'ble Financial Member gives part of the 50 lakhs he has saved to Bombay and Sind, we shall all go away happy. I feel quite sure, too, if His Highness the Maharaja of Darbhanga will perdon a personal allusion, that from the knowledge we all have of His Highness' own unexampled generosity and his public spirit, the zamindars of Bengal will, if they resemble him in the very least, meet proposals like mine in a spirit of perfect fairness, though of course no one could expect them to like being taxed. That would not be human nature. I can quite realise that the Hon'ble Finance Member does not see the advisability of trying to impose local taxes himself. He would expose himself to mistakes and consequently to odium, and the Native Press would call him names. But I am sure of this, that if you call on Local Governments to make up deficiencies in Imperial grants by extra taxation of their own, of course under careful supervision and sanction, such a policy, more than any other, will make for imperial economy. As long as the Hon'ble Finance Member's pockets are considered bottomless, so long will Local Governments have to play the ignoble and irritating rôle of the daughters of the horse-leech every play the ignoble and irritating rôle of the daughters of the horse-leech every five years, or indeed whenever more money is wanted. And we lose a deal of revenue by our obstinate adherence to Western methods. We might, for instance, make a revenue quite legitimately by taxing adoptions, as the king is authorised to do by the Shastras. The sort of thing we do tax is 'appointment in execution of a power, whether of trustees or of property, moveable or immoveable, where made by any writing not being a will,' or rather we mean to tax it, but neither tax-gatherers nor tax-payers understand such a highly technical term. So it cannot be a very fruitful source of revenue.

"Might I also invite the Hon'ble Financial Member to consider a second little question, viz., whether the time has not come to relax the terribly light leading strings in which the Financial Department keep Local Governments as regards matters of petty detail. I don't refer to His Honour of course. He is on the spot, and has the great advantage of being able to go to the Treasury in person, if he suffers at the hands of the Financial Department. But since the time when Lord Lawrence told a Committee of the House of Commons that a Presidency Governor was too great a personage to be coerced merely for the trifle of spending a few lakhs without authority, the persistency of the Financial Department has thoroughly succeeded in curbing the desire of Local Governments to break rules. The Accountant Generals are stern, and a Local Government with the Accountant General by its side now-adays resembles a little boy going out for a walk with his nurse. Supposing the

Local Government wishes to reimburse a man from Provincial money for some special labour or personal expense, or to carry at some unforeseen work which is needed in a hurry. The Governor asks, so to speak, his nurse: 'Please may I give my penny to that poor man or, may I buy that toy?' 'No, Master Governorin-Council. I'm sure your kind grandmamma did not give you a penny for you to spend it in that way-it would be contrary to the Civil Account Code. Put it back again in your pocket at once or I'll tell her when we get home.' If the cast-iron rules of the Financial Department were relaxed in trivial matters. I am confident Local Governments would be happier, correspondence would be greatly lessened, and the Hon'ble Member would have more time to attend to matters of really Imperial moment. We all profess to lament over-centralisation-undoubtedly it takes the heart out of Governments and men. But, when you come to ask any one to decentralise and part with any power, he is so hide-bound by system and perhaps suspicious at heart as to how the power will be used by others, that he always says 'non possumus.' It requires a very strong and determined man to decentralise.

"Now, my Lord, I come to thirdly and really lastly. I see that the widow's mite yielded by the Post Office now really shows signs of becoming a 'talent' within a measurable distance of time. It's not exactly a suitable time, when the Budget shows a deficit, to suggest more expenditure on salaries. Still I venture to suggest that the Hon'ble Member might spend a little of this widow's mite in improving the position of a most important body of men, the Superintendents of Post Office: the Post Office really works admirably and the work is now very onerous. But the pay of the Superintendent is the same as it was 25 or 30 years ago, before the Fost Office took up its gigantic money order, savings bank, value-payable, telegraph, and other work. I know perfectly well that a maximum of Rs. 400 rising to Rs. 500 is sufficient for a number of men. They are not worth more, and if you were to make higher paid grades and you let such men go up by seniority, you might be throwing away money. But there are some valuable men, both Native and European, who are worth more and who have special qualifications and responsibilities. I mean men such as you would send on a Chitral campaign or mark for promotion to the position of Deputy Postmaster General. Depend upon it, unless you pay the Superintendents properly you will not get this class of men when you need them In Sind I am given a small allowance which I can distribute as I like to Native first class Magistrates in view of the great responsibility and extra work the possession of these powers entails upon them. Could not the Hon'ble Member give the Director-General of the Post Office a sum to distribute as personal allowances to selected Superintendents? It will be a cheaper way of doing what is needed than by raising the pay of the higher grades generally, as old fossils are sure to move up and fill them in course of time. Of course selection is to a certain extent invidious—but you can trust your Director-General, I should think. I should like to add, in saying this, that I hold a brief for no one. Whatever a non-official member may do, I cannot conceive a more improper thing than for an official member to come here and advocate pecuniary claims of individuals or grades. I have only met two Post Office Superintendents since I last came out to India, and only one of them even alluded to this subject. But I take a warm interest in my old Department: I am keenly anxious that it should not deteriorate, and I feel that the Hon'ble Member must do something. I know that the pay of postmen, of postmasters, and I believe of some Postmasters General has been raised, and rightly so. The Superintendents therefore should not, I submit, be left out in the cold."

The Hon'ble SIR HENRY PRINSEP said:—"My Lord, it was not my intention to trouble the Council with any suggestions upon the Budget, as I do not consider that it is a department of which I can pretend to have any experience. I leave it to others to deal with the various subjects, particularly affecting Bengal, to which reference has been made by my hou'ble friend on my right (the Hon'ble Mr. James), and I have no doubt when he leaves this room he will leave it a wiser and probably a sadder man. There was only one matter to which I wished to draw his particular attention. He seems to think that, whereas all the revenue was supplied by Bombay, all the necessities

were those of Bombay, and that Bengal does not contribute properly towards the revenues of the Government of India. I would specially direct his attention to a statement prepared by Sir James Westland many years ago, and which appeared in the Government Gazette-if I recollect accurately, about seven years ago--representing the amount realised by court-fees in the various Presidencies, and per contra the expenditure of the Courts. Now this is a matter upon which we Judges of the High Court felt very strongly, as representing the judicial administration, and we have always felt that, whereas the revenue in this department was really supplied by Bengal, it was swallowed up by other Presidencies, and they had considerable difficulty in obtaining what we considered to be necessary to Bengal. It was, however, represented to us that this was an Imperial question, and that they had to consider the aggregate as representing the revenue and the expenditure. I wish it to be understood that I do not accept all the items which have been charged against the Courts in that statement, but let it stand at what we found it. We found—and I hope my hon'ble friend on my right will recognise this—that whereas we had in Bengal a surplus revenue of over fourteen lakhs, in Bombay the excess of charges over receipts was over ten lakhs. I leave the other matters represented by my hon'ble friend for others to notice."

The Hon'ble Mr. Stevens said:—"My Lord, I do not wish to occupy much of the time of the Council, or to interpose more than a very few remarks before those important criticisms to which I doubt not the Budget will be subjected by those who, from their sp cial knowledge, or from the interests which they represent, have a better title to be heard. Nor will these remarks have more than the very small authority of the individual speaker, for in the presence of His Honour the Lieutenant-Governor, who is responsible for the finances of the Province, it would not become me to assume a representative character. And yet it would not be right, I think, for me to remain altogether silent as to the financial arrangements which (notwithstanding the Hon'ble Mr. James) appear to press so heavily on the Province in which I serve. I confess that I had not for a moment anticipated the scarcely serious attack which my friend Mr. James, as a 'plain man,' has made on Bengal. I think I may leave it, however, to the 'expert,' the Finance Minister, who knows Bengal, to defend himself against the charge of undue partiality to the Province. My own complaint is that he has been severe. It seems to me, my Lord, that a person, having no other knowledge of the facts than that twished by the Statement of the Finance Minister, would not unnaturally think that Bengal was in the proud and happy position of a Province which has had all its reasonable wants supplied, and has been spending money on a scale which, we were told, 'is not the result of any specially-enforced economy.' But it will not have escaped notice that, during the first three years of the quinquennial period, the balances were but little in excess of the amount which is taken to represent the minimum compatible with the convenience of the administration, and there could be no greater error than to suppose that there are not highly important improvements, necessary to good government, for which money is urgently needed. I do not propose to enumerate these--still less to support their claims to consideration by elaborate arguments which could have no immediate practical effect. I will mention but one or two.

"In the first rank I would place the reconstitution of the General Hospital, and the improvement to something approaching an European standard of the other large hospitals in Calcutta. The condition of these most important institutions is notoriously very unsatisfactory: yet they are not of mere provincial utility, as regards the patients who resort to them, or as regards their educational functions; and it is not too much to say that, situated as they are in the metropolis of India, and manned, as they are, by officers selected for their efficiency by a central authority, they ought to be models for the Empire. That they should be thoroughly adapted for their purpose demands, not merely a preliminary outlay, but a persistent and recurrent expenditure.

"The case of the ministerial officers has always seemed to me to be, in the main, very hard for them and injurious to the interests of Government. Salaries were for the most part fixed long ago: but, while these have remained practi-

cally constant, the expense of living has been gradually and steadily rising, so that the standard either of living or of honest service must have of necessity fallen. I do not attach much weight to the argument that when a post of even trifling value is vacant a host of applicants at once appears. For this there may be more than one reason; but the obligation remains on Government to pay its servants enough for them to live on with sufficient comfort in their several stations. In this direction, then, there is ample and urgent need of improvement; and here, too, the necessary expenditure is not spasmodic and occasional, but continuous.

"I am confident that the personal recollections of the Financial Member of his own experiences as a Magistrate in Bengal will support me in my assertion that, considering the dangers, the responsibilities, the powers, and the temptations which are inseparable from police work, the officers of that Department, especially those in the lowest grades, are most inadequately paid. Here, too, it is constant expenditure that is required.

"Another serious want is money for the assistance of local bodies for sanitary improvement, especially for the provision of drinking water. I listened with interest to the remarks of the Finance Minister on this subject, but he has failed to convince me. It does not follow that a grant in aid of the supply of drinking water in one province comes from the tax payer of another. If aid is given in Bomb ty, there are tax-payers in Bombay. If aid is given in Bombal, there are tax-payers in Bengal—many more of them than in any other Province. The Commissionership of Patna alone contains nearly as mony inhabitants as the whole Presidency of Bombay. The requirements of modern sanitation are growing more rapidly than the resources of these local authorities and, if they are to be met at all, demand the assistance of the Government. Such assistance, spread over the whole area of this great province, calls again for increased and continuous expenditure. These, my Lord, are a few instances which will tend to dispel the belief, if any one (even my friend Mr. James) seriously holds it, in the financial comfort and ease which pervade the Bengal administration.

"It has, I imagine, been the melancholy duty of most of us to offer condolences. Sometimes these are little more than forms, as perhaps we feel that there are circumstances which may tend to mitigate the distress of those with whom we condole. But at other times we are most sincerely sorry, and are distressed to feel how utterly ineffectual our expressions of sympathy must be-I believe that the latter conditions were those in which the Hon'ble Member in charge of the Finances penned the 72nd paragraph of his Statement. I shall be surprised if His Honour the Lieutenant-Governor derives any comfort from these condolences, however ingenious and sympathetic he may deem them. I do not think that he can have been satisfied when he heard that, in relieving him of his heavy balance, and reducing it to half that which is the normal minimum, the Finance Minister has, after all, not taken from him anything that is properly his. It is (we are told) 'not the produce of any Provincial revenues in the ordinary sense, but of the Imperial grant out of railway revenues, not under Bengal administration, which three successive good jute seasons have so enhanced as to give the I rovince a profit in the three last years of Rx. 353,500.' But I think that the view which we in Bengal must take of the transaction is this: the railways in question are situated wholly within the Province, they had been managed provincially until for the sake of convenience their administration was made Imperial. Whether the administration is Provincial or Imperial is not for present purposes a matter of any consequence. It is an accident. But the essence of the case is that the railways are in Bengal territory, and parts of them were constructed from Bengal funds; they are fed by Bengal roads and communications, and the profits are directly derived from a Bengal industry. To surrender revenue thus obtained is not, except as a matter of words, to make an Imperial grant, but to give back to the Province\* profits which have actually accrued in it, and from it.

"The present season so prominently marks the enormous advantage of railway extension in India that no less suitable time could be chosen for questioning the propriety of such a policy. At first sight, however, the thought suggests itself whether in a time of calamity, such as that through which we are new passing, the programme recently sanctioned might not be postponed till a more favourable season, rather than cripple Provincial revenues and impede progress in other directions. But the subject of railway extension is Your Excellency's peculiar care, and it is not to be doubted that this obvious suggestion has received such consideration as it may deserve and has been rejected on good and sufficient grounds.

"In conclusion, my Lord, I can only hope that returning prosperity may speedily place my hon'ble friend the Finance Minister in such a position that he may not have to consider what interests he must sacrifice, but how he may best distribute his benefactions. When this happy time arrives I trust that he will remember, and remedy, the injuries which he now feels himself compelled to inflict on Bengal."

The Hon'ble JOY GOBIND LAW said: - "My Lord, there is an idea abroad that, considering the times, the programme of railway extension as indicated in the Financial Statement is rather high. I can well imagine that a year ago the Government of India, influenced perhaps to a certain extent by the exceptionally cheap rates for money then prevailing, formulated a scheme of extensive railway construction to be spread over three years. But times have changed since, and the cost of famine relief and the attendant loss of revenue will impose a heavy burden on the finances of India. The exchange and the last loan conversion have no doubt brought a certain amount of present relief, but the latter operation has not been, it seems, an unmixed benefit. Rightly or wrongly, people assume that a Government, when it raises a loan, without any announcement of its temporary character, will let it stand for a reasonable period, and will not seize the first favourable opportunity to reduce its rate of interest. They are persuaded that a Government cannot act in the same way as an ordinar, private financial concern might see fit to act. No one disputes the abstract right of the Government in the matter; but, my Lord, there are other considerations which I need not specify, apart from the question of interest, which I have no doubt were duly weighed before coming to a decision. Leaving these other considerations aside, and looking at the operation solely from a financier's point of view, the result does not appear to have been altogether a success. As every one knows, India is not a country where any amount of spare capital was available, and as financiers in Europe have apparently not taken kindly to our rupce 3 per cents, the result has been that, instead of their being chiefly absorbed in Europe, and thus clearing the way for fresh loan operations, a good portion of these, I understand, stick to us, and refuse to leave us.

"Closely connected with the loan operations is another question, which, though it is nothing new, is one in regard to which it is desirable the public should have some information. I am referring to the subject of a sinking fund. From the way that Indian loans are being piled up, this question at one time or other must have engaged the attention of the Government, but the public, so far as I know, are unaware of the considerations which have influenced the Government in apparently dispensing with it altogether, if the special famine insurance fund is excepted. Strategic railways and similar works, more than any other, seem to stand in need of such a fund, inasmuch as they are not expected to be self-supporting.

"In what I have said, I do not wish to be misunderstood, my Lord. I am not expressing any definite opinions of my own on the questions I have raised, or finding fault with the Hon'ble the Financial Member. I am merely seeking for information while indicating the points which seem to require some elucidation.

"One word, my Lord, in regard to the famine. In the midst of the great and tremendous calamity which has unfortunately visited the people of this country, it is some consolation to them to be able to turn to and observe the deep and active sympathy which it has evoked in the country of our Queen Empress, in the great colonies and dependencies of the Crown, while the manner in which this dire visitation, unprecedented as it is in its extent, has been met and brought under control, will ever be a subject of admiration to my fellow-

countrymen and to the whole civilized world, nor is our admiration and gratitude the less due to those officers and men, from the highest to the lowest, who, surmounting all initial difficulties inseparable from such operations, are now zer-lously and indefatiguably devoting themselves to the noble work of extricating their fellowmen from a situation the horrors of which it would be difficult adequately to conceive.

"Before concluding, I wish to refer to certain observations which have been addressed to this Council by the Hon'ble Mr. James. From his references to the permanent settlement he is seemingly unaware of the benefits, from a revenue point of view, which it has conferred in former years. His observations in regard to Bengal remind me of a remark made by the Hon'ble the Financial Member, that the Indian Government is expected to produce coins by some sort of legerdemain. His remarks would seem to me to be applicable to the Hon'ble Mr. James' references to Bengal."

The Hon'ble PANDIT BISHAMBAR NATH said:—"First of all, I respect-fully decline to take the part of a slaughterer, as I profess to be a person of a better avocation if not an honourable one.

- "It may be, that the annual Financial Statement cannot be conveniently prepared nearly before the end of the official year, the task being no doubt a Herculean one, it is a pity that the discussion of the Budget should thus come on as a parting function at the fag-end of the session here.
- "The occasion of the presentation of the Statement for discussion is certainly not, a field-day, as it were, simply for airing our views, or as is supposed, for giving a vent to pent-up gas. The importance of the duty renders it desirable to bring a calm mind to bear upon the consideration of the several complex arrangements which the Statement summarises on the basis of voluminous accounts.
- "As the Budget is overshadowed by an immense loss of Revenue and Expenditure due to famine, I think I am not called upon, like last year here, to indulge in a chorus of conventional felicitations; nor I see any necessity for passing criticisms upon results brought out on the assumption of a probable forecast, which is likely liable to unforeseen variations.
- "Though not an expert in Indian finance, I have tried to grasp the broad outlines of the Budget Statement. As I do not propose to go into figures or matters of detail, I shall simply touch upon such points as night occur to me. But, before doing so, I think I may say incidentally that I have been much struck, on referring to the Financial Statement for 1896-97, with what the Hon'ble Sir James Westland, with a statesman-like sagacity, was pleased to observe in his 'Conclusion,' rather unconsciously. He said, 'I refrain from any prophecies as to future.' These pregnant words were, I now see, really ominous. And had it not been for his modest reluctance to dive into futurity then and there, the situation, I dare say, would not have proved so disastrous as it is now.
- "As we all know, not long after he had spoken thus, signs of trouble began to manifest themselves. The country has since passed through all the stages of widespread distress, till now, when we find nearly the whole country is suffering terribly from the effects of what has been described as the greatest calamity of the century.
- "It is not for me here to say what I think will form a proper theme for an impartial historian, when he shall have to add, as a redeeming feature, a bright page to the otherwise dark narrative of a gloomy event, by telling the posterity, how gallantly and bravely Your Excellency's Government, conjointly with the whole Imperial Administration, niet and battled with the stern visitor which is still, unfortunately, stalking and playing havoe in the land.
- "While a deep sense of sympathy has been touchingly evinced by Her Most Gracious Majesty the Empress of India, with her characteristic virtue as our Soverign Lady, the long arm of private benevolence, as Your Excellency rightly expected, has been sympathetically outstretched in time; and a bounteous stream of public charity has flowed, as it were, for prompt relief,

from the direction of the United Kingdom of Great Britain, its dependencies, Russia and other far-off countries.

- "As famine is the prevailing feature of the Budget Statement, I cannot help observing here, parenthetically, though by no means in a captious spirit, that, by a irony of fate, India is under an unlucky star. In spite of all possible efforts by our Government for expanding the railway and irrigation systems, and adopting various other preventive remedies, famines, more or less destructive, do recur periodically in one part of the country or other, with a deplorable frequency. During the preceding quarter of the present century there have been, if I mistake not, no less than about seventeen famines, though not so severe or widespread as the present calamity has proved to be. And there is no use in minimising the gravity of the situation by disguising the fact that the fatal effect of the famine and its inevitable consequences, upon the famished people in the more affected tracts, has been deplorably immense.
- "The decrees of Providence being inscrutable, the recurrence of these terrible visitations is attributable, apparently, to the fact that the bulk of the peasantry and people, poor as they are, pursue an! depend chiefly upon agricultural operations, the result of which is generally uncertain, and influenced by causes beyond human control. The effect of such calamities is disastrous. What the country gains slowly in the growth of its population and development of resources, as a natural consequence of an unpiralleled reign of peace. attended with its incalculable blessings, it loses enormously, in life and wealth, by frequent attacks of distress and suffering.
- "A question naturally arises, why is it so? The answer, I submit, involves many grave considerations regarding which there is yet a great divergence of opinion; and as the Financial Statement is not the place in connection with which such matters should be discussed with propriety, I purposely refrain from dwelling upon that vexed question. I may, however, be permitted to say that the oft-repeated argument 'that there is not a single country in the civilised world where the amount of taxation is so small as it is in India' loses much of its force when the comparatively great poverty of its masses is considered.
- "Proceeding now with a cursory review of the several heads of account treated in the Budget, I regret to notice, that instead of a complete restoration of finances, affected as they were much in the year 1894-95, the direction of the financial position of the Indian Government during the past period under review has suffered so serious a reverse that not only the hopes of that restoration have been absolutely frustrated, but that there is reason to apprehend that all furture progress must stand still to the great detriment of the several departments where it was needed most.
- "The last Financial Statement, as we remember, shewed a large improvement, in that the Chitral Expedition was paid for out of Revenue Account; the Famine Insurance 'Grant' or 'Fund,' was restored, and Provincial contributions were repaid. Thus, there was a surplus over and above, approximating to a crore and a half of rupees. The elasticity and buoyancy in finance, that characterised the last Budget, are no longer the reassuring features of the present Statement. The famine expenditure that has to fall on the Imperial Account, apart from that charged in Provincial balances, as well as for land improvements and agricultural advances, is, I gather, five and a half crores of rupaces.
- "While fully appreciating the determination of the Government of India for preservation of life against starvation, it is a pity that the Famine Code should have provided 'subsistence ration' alone as being quite sufficient for that purpose, leaving the private or public charity to supplement such bare rations with ordinary comforts, equally necessary for preserving life in distress.
- "Dealing with the Provincial finance, I notice that His Honour the Lieutenant-Governor of Bengal was pleased to say here, last year this time, that the Supreme Government ought not to sheer too closely each quinquennium.' I am glad to find that the Government of India have in settlement of such finance acted more liberally. As regards the North-Western Provinces and Oudh, an enhanced assignment of five lakhs a year has been made to the amount allotted, besides four lakhs of rupees for the year 1897-98, for enabling

His Honour the Lieutenant-Governor there to establish his District Board Funds on a financially independent basis.

"If, as observed in paragraph 58 of the Statement, the state of Provincial finance in the North-Western Provinces had begun to give anxiety even before the outbreak of famine, and as the result of an enquiry made in 1882, a reduction of taxation in these provinces and Oudh was thought necessary, the reduction then contemplated should be effected now, without waiting for a further expansiveness of Land or Excise Revenue, which is not likely to advance under the present adverse conditions.

The extra grant for the reformation of police in the United Provinces is, no doubt, a move in the right direction. Additional efficiency of the police means additional safety to the life and property of the people, and, as such, it is always welcome. On behalf of the Provinces, which I have the honour to represent, I take this opportunity to thank Your Excellency's Government for lending this extra help for the reformation of the police even at a time when there are other great demands upon the public purse.

"With Your Excellency's permission, I shall also beg leave to suggest that at a time of such widespread distress, when every penny at command has to be husbanded to save human life, the replenishing of the military stores might be minimised, and that, as far as it may be practicable to do so, local supplies might, with advantage, be utilised, which is likely to offer additional help indirectly to the suffering millions.

"Not being an expert, I am unable to speak with confidence on any financial question. I may, however, venture to suggest further that the Budget Estimate for 1897-98 of Land Revenue, 'including that due to Irrigation for North-Western Provinces and Oudh, has been put down at a rather high figure. In the Budget Estimate of 1896-97 it was put down as Rx. 6,113,900, whereas in the Revised Budget of the same year I find it has come down to the low figure of Rx. 4,914 200, or less by Rx. 2,199,700. The present widespread distress is not the only calamity which the people in that part of the country have to meet. Successive bad harvests in previous years have affected their condition seriously. Even if we have a good harvest there in the next autumn, it could bring within their reach only the means of bare subsistence. So that collection of a sufficient amount of revenue cannot be anticipated with certainty. I should, therefore, think, it would be more sale to estimate the Revenue at 5 instead of o croies, which is close upon the figure in the last year's Revised Budget; and, if we err in this estimate, we will have the consolation of our having erred on the safest side.

"It is remarkable that the Land-revenue as assessed in respect of the North-Western Provinces exceeds that of all the other Provinces, including the wealthy and important maritime Provinces of Bengal, Bombay and Madras, and that there is still a tendency towards over-assessment at each new settlement.

"Speaking now generally about the rate of Exchange, I confess I am unable to say anything with the authority that would attach to the opinion of a skilled expert. The rise in the rate of Exchange, as indicated in the Statement, is calculated to secure savings as regards sterling payments, pay of the British troops and in the cost of exchange compensation allowance. But the uncertainty of saving or losing in respect of so slippery an item is uncontrolable, and must continue to be so, unless some relief should accrue hereafter, by a proper adjustment of the proportion of expenditure, as regards what are called the 'Home Charges.' Besides the inherent uncertainty, there is a complex problem concerning the universal adoption of a gold standard, which is not capable of an easy solution; while the controversies raging between the monometalists and bi metalists or the so-called 'Silverites' and 'Goldbugs' are extremely perplexing. The tone of European Bourses, ever varying and fluctuating, is another element in unsetting the rate of exchange, besides the fall in the value of silver.

"As regards the amount payable on account of exchange conpensation allowance, a saving is expected by a rise in the rate of exchange. The burden itself is a recent imposition, being the outcome of a rather modern demand. If the allowance is to remain a charge, the revision of the pay-sheet, as regards

the high dignitaries of the State, is, I venture to submit, necessary, by way of a compensating relief, for the reason that conditions of life in this country have now been largely revolutionised in consequence of the increasing facilities for shortening the period of voyage; while the Indian Civil Service, which has a just reputation of being regarded as the best in the civilised world, is undoubtedly the highest paid.

"As to the large item of ordinary Military Expenditure, including its various heads, which involve no inconsiderable amount of outlay, no material reduction can safely be proposed. Our army service, being the bulwark of our defence, it is necessary in the interests of peace that the strength or efficiency of the army should in no way be impaired. But over and above this expenditure, the payments in England to the Imperial Government on account of disbursements by the War Office in respect of Her Majesty's British Forces serving in India are enormous, and to these disbursements are to be added the charges incurred for Special Defence Works and Frontier Defence, besides a considerable amount of Exchange payable in England.

"As the matter is already under consideration before the Royal Commission of Enquiry into the Civil and Military Expenditure in India, now sitting in England, any observations upon it would be considered superfluous. I only crave permission to quote here what Lieutenant-General Sir Henry Brackenbury is reported to have said recently in his evidence before that Commission.

"The portions I propose to quote are these, viz.-

But I cannot but feel that Britain's interest in keeping India under Britain's rule is enormous. India affords employment to thousands of Britons. India employs militions of British capital and Indian commerce is of immense value to Great Britain. Therefore it seems to me that India is being held by Great Britain not only for India's sake but for Great Britain's ake. Great Britain should pay a share of the exp nditure for this purpose. In estimating what that share should be, I think that England should behave generously to India, because I ngland is such and India is poor.

'Another reason why England should be generous to India is that India has no representation. \* \* But, where a nation is practically arbitrarily governed, the Government should behave generously to the nation giverned \* \* \*

There is no one who holds more strongly than I do the immense advantage to India of British rule, but I also hold that it is an enormous advantage to England to have India.

"Moreover, contrasting broadly the amounts spent respectively on account, of the relative means of comfort for the two sections of the Army, European and Native, one is struck by a fact which, though insignificant, does intrude itself upon one's notice. While every care is taken, as a matter of sheer necessity, for decently housing the European privates in palatial barracks, with all apphances for ease, their comrades, the Native soldiers, had, until recently, to build their own lines, receiving a hutting and repair allowance. The old practice is now being gradually replaced by the new system, under which lines, on an improved pattern, are being built by Government.

"From a summary of the principal features of the Statement under review it is manifest that the Revised Estimates of the year 1896-97 and the Budget Estimates of 1896-97 show considerable deficits, the cause of which is the failure of the monsoon and the consequent scarcity and famine. There is, besides, a loss of Land, Railway and Opium Revenues, with other losses and increases of expenditure. The summary closes with a remark that, while it is intended to raise a loan of Rx 4,000,000 in 1897-98, 'full liberty is reserved with the Government to vary this intention in any way or to any extent which may be expedient.' I hope the reservation of this full liberty means anything but the imposition of a fresh tax.

"In having ventured to travel so far with the foreging observations, it will, I hope, be not supposed for a moment that I have attempted to arrogate to myself the rôle or position of an instructor, which, to be sure, I do not pretend to fill. Actuated, as I am, by a sense of duty, I have thought it proper to submit what I had to say, without presuming to claim infallibility for the views I have expressed."

The Hon'ble MR. SAYANI said:—" My Lord, before offering my observations on the Financial Statement itself, I beg leave to submit a few suggestions.

"The time allowed to members to peruse and digest the Financial Statement and to consider the same so as to be ready to discuss it in this Council seems to me to be too short. The usual course adopted appears to be to present the Statement on a Thursday and to bring it on for discussion that day week. Practically, therefore, only six days are allowed. The Statement contains a mass of figures, in the shape of accounts or actuals for the preceding official year; the estimates and revised estimates, that is, approximate figures, for the current official year about to close; and the budget or estimates for the official year about to commence. The reading and digesting of the whole of this mass of figures necessarily takes up a considerable portion of the time allowed, and, practically, there is very little time left to communicate with our respective provinces, either for information or advice. The Statement is, I believe, ready at least three days before it is actually presented in Council, but is not placed in the hands of members as soon as it is ready, as it is considered advisable to publish it simultaneously in all the important centres. My humble suggestion is that the Statement may be presented on a Thursday, as has hitherto been the practice, but that the discussion thereon may be had on the Saturday instead of on the Thursday week following, as is the case now. The course I am suggesting may possibly recessitate a delay of two days in the removal of Government to the hills, but I humbly trust that in the interest of members, as also of the public, your Lordship will be pleased to extend a sympathetic consideration to my humble suggestion.

"As to the publication of the Statement, the present practice seems to be to place copies in the hands of the Accountant General in each presidency town with instructions to deliver them to the public press as soon as the Statement is presented in Council. I humbly suggest that important public bodies in each presidency town may also be allowed to obtain copies simultaneously with the public press. Under the present practice the public press, enterprising and public-spirited as it is, can only publish, not the whole of, but only extracts from, the Statement, and that too, not on the same, but only, on the following day. If my humble suggestion is acceded to, important public bodies will be afforded an opportunity, if they so desire, of offering criticism themselves, or of communicating instructions to the representative of the province on this Council.

Coming now to the Financial Statement, its most important features are (t) (a) famine and its ruinous losses and heavy additional burdens and (b) plague and its paralysing effects, and (2) renewal of provincial contracts. The Revised Estimates of the current, and the Budget Estimates of the ensuing, years are grievously affected by the two dire calamities. 'The main feature,' says the Summary, 'of the Revised Estimate—is the loss of revenue and the expenditure due to famine'; and 'the revenue forecast for the new year is necessarily in sombre colours.' The Statement is full of constant references to 'losses due to the effects of famine', 'the effects of present scarcity', 'the amounts provided for famine relief', 'the stoppage of trade in consequence of the plague', 'the very peculiar circumstances of the coming year', 'the restriction of programme by the various local governments enforced by the great reductions that famine expenditure has made in their available balances,' and it fitly winds up by declaring 'our prospects are for the present marred by the occurrence of widespread famine, and of pestilence', and it is significantly added that this pestilence 'is as yet confined within a narrow area,' thus implying that gloomy as the prospects are, they may yet be further darkened. Indeed, the Statement is a perfect tale of woe, and that boasted normal elasticity of revenue, 'so frequently and exultingly put forward in former statements, is conspicuous by its absence; the only ray of hope is that afforded by favourable exchange, and this is a mere accident.

"Coming to the famine it was pointed out in the despatch of the Secretary of State directing the appointment of the last Famine Commission that

'it is evident that the protection of the people of India from the effects of the uncertainty of the seasons will constitute in the future no inconsiderable portion of the work of the Government. It is therefore a duty to collect with the utmost care all information which may assist future administrators in the task of limiting the range or mitigating the intensity of these calamities;' and the Commission came to the conclusion that all Indian famines were caused by drought and they expressed a hope that in future famines would 'be gradually diminished in intensity, partly by the more efficient character of the relief given, partly by the extension of the means of communication and development of internal trade, and partly by that greater preparedness of the people to meet them which grows from the increase of thrift and resourcefulness, and the accumulation of capital due to a settled and civilised Government.' They also said that 'a main cause of the disastrous consequences of Indian famines, and one of the greatest difficulties in the way of providing relief in an effectual shape, is to be found in the fact that the great mass of the population directly depends on agriculture, and that there is no other industry from which any considerable part of the community derives its support' and they add 'the complete remedy for this condition of things will be found only in the development of industries other than agriculture and independent of the fluctuations of the seasons, that 'with a population so dense as that of India these considerations are of the greatest weight.' They remark that 'it is not surprising that in a country thus situated material progress is slow.' They go on to say, 'The protection of India against the consequences of drought so immediately depends on the provision of improved means of communication and the extersion of irrigation wherever it is practicable with advantage,' that there is a general agreement as to prudent extension of railways They point out that 'at the root of much of the poverty of and canals. the people of India, and of the risks to which they are exposed in seasons of scarcity, lies the unfortunate circumstance that agriculture forms almost the sole occupation of the mass of the population, and that no remedy for present evils can be complete which does not include the introduction of a diversity of occupations, through which the surplus population may be drawn from agricultural pursuits, and led to find the means of subsistence in manufactures or some such employments.' They also make other valuable and important suggestions, but they need not be here repeated.

"Now the most important question at the present juncture arising on the Financial Statement under discussion naturally is, how far bove the recommendations of the Famine Commission made for the purpose of 'limiting the range' and 'mitigating the intensity of famine' been carried out?

"So far as railway communication is concerned, it must be cheerfully acknowledged that Government has fully adopted the suggestion and taken all possible measures to carry it out to its fullest extent, and your Lordship has been the staunchest supporter of a most vigorous policy and the lines which have been already laid and which are to be laid in the near future will be amply sufficient for all practical purposes, so far as they are required for conveying grain from the prosperous to the suffering districts.

"As to irrigation, the suggestion does not seem to have been received with the same favour as that regarding railways. The Commission regarded irrigation as one of the most important remedies against famine. In fact, they speak of railways and irrigation together, and their reason for so doing is easily understandable. Railways, undoubtedly, render the important service of conveying grain and distributing it wherever it is wanted. But irrigation is capable of rendering a still more important service. It is instrumental in producing and in increasing the produce of grain, and the service, therefore, which irrigation is capable of rendering is in all times, and especially in fimes of famine and scarcity, of vital importance. Indeed, so far as famine and scarcity are concerned, railways are in a sense only auxiliary to irrigation works, for if there is no grain in existence, the service of railways cannot be utilised at all. Further, the cost of construction, in the case of irrigation, is almost entirely spent in the country and does not, therefore, go to swell the drain of wealth outside the country, as is to a very considerable extent the case in the cost of construction of railways. Further the cost of irrigation

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is cheaper than that of railways. Moreover, it is exactly in the times of famine and scarcity, when all other kinds of revenue, including railway revenue, suffer more or less, that irrigation revenue, as has been well pointed out in the statement, shows to best advantage and is, therefore, doubly welcome. It is to be hoped, therefore, that as soon as the hands of Government are freed from the present exceptional work and anxiety on account of the terrible calamities of famine and plague now unfortunately raging in the country, Government will see its way towards forming and pursuing as vigorous, if not even a more vigorous, irrigation policy as your Lordship has for some time past and is now pursuing in respect of railways.

"It is complained, however, in disparagement of a vigorous irrigation policy that in several cases the financial results of irrigation works have not been satisfactory. It is true that the accounts of several irrigation works do not show any appreciable returns, but such results are not only unexpected but also unnatural, for there is nothing inherent in the nature of the works themselves which should necessarily cause this result. In fact common sense and common experience of all ages agree in expecting fair results from all ordinary irrigation works, and it is a marvel why some of our works of the present day should be so disappointing. At any rate the subject is worthy of careful inquiry and consideration, and it is of the utmost importance both to the people and to the Government to shift the matter to the bottom.

"Passing now to the kindred subject of tanks and wells, it was observed by the Famine Commission that 'the cultivators and landlords do something towards the improvement of their land, but mainly in their own traditional way which mostly takes the form of sinking wells, planting mango and other fruit-trees, making tanks and reclaiming waste land." the cultivators and even a large portion of the so called landlords are poor. They are 'now in a state of collapse, from chronic destitution and indebtedness, a ready prey to famine and pestilence.' In fact the Indian rayat is as 'ruined, despairing, and embittered' a human being as can, possibly be imagined. Poverty now overshadows the land which was once deemed to be a field of gold. The correctness of this statement can by facts and figures, be proved up to the hilt, and though often theoretically denied, has as often been admitted in practice, and the point seems now to be conceded by the highest authorities. Indeed the poverty of India is staring Government in the face. It is this poverty which at the first blush of the present famine sent up tremendously the prices of food-grains and threw millions of people on the hands of Government and compelled us to appeal all over the world for help. But if further proof is still required to establish the fact, it may be mentioned that in the United Kingdom, where land is not superior to ours, and the physical and climatic advantages not greater, the agricultural earnings per head per annum come to about £4 and the total earnings to £34, while in India, the whole of the total earnings, including agricultural and all the rest, come to R27. Indeed years ago the Famine Commission said 'Of these faults' the Indian cultivator 'is generally conscious, but they are largely due to his poverty, and it is of no avail to ask him to correct them as long as he is unable to buy and to feed more and stronger bullocks, to save his manure,' etc. Under these circumstances, Government will do well to devise some measure by which agricultural indebtedness may be gradually diminished and ulti-mately cease to exist. And in this connexion I will humbly urge that suitable agricultural banks may be established and a permanent settlement with assessment in kind on a sliding scale may be substituted in lieu of the present rigid system of payment in cash. I have every hope that, Government, humane and enlightened as it is, will do everything in its power to help the present sickly and debilitated population to get out of its present pitiable and miserable position and under improved conditions to develop its energy now dormant, and to gain its physical and mental strength, so as miterially to contribute towards the general prosperity of the country, to offer a much wider market to England and to be a source of strength to the rulers.

"I will here refer in passing to the remark lately made by a high authority that there could be no remedy for famine in India. With all due deserence to that authority, I submit that famine in India can be remedied, even most effec-

depend upon it, the true remedy against famine and scarcity is the frugality of the people. The people ought in years of plenty to make money enough to lay up against these times of famine,' the people should be placed in a position to be able to exercise frugality. The Famine Commission refer to the 'accumulation of capital due to a settled and civilised Government,' but, on the other hand, there are the counteracting elements of a costly foreign agency, the consequential large annual drains from this country, imperial military policy with its scientific frontiers and constant border wars. It is to be hoped, however, that these counteracting elements will gradually diminish in strength and also that the labours of the expenditure commission now sitting in England will lead to some tangible relief.

"Coming now to the plague, being the other cause affecting the Budget, it will be readily admitted that, besides being a most fatal disease, it causes considerable loss of revenue in many different ways and also tends to paralyse the commerce of the country. It is the interest of Government, therefore, to make a careful inquiry into the causes which create or favour the plague, and to take all possible measures to mitigate and to check it and to prevent its reappearance. It has been observed by Sir William Hunter that 'the chief cause of apprehension arises from the close connexion of the Black Death in all ages and on both continents [Asia and Europe] with poverty and bad or insufficient food.' In fact, it is, very largely, the outcome of poverty. statistics in Bombay establish, beyond doubt, the immunity of the European community in Bombay from this disease and thus confirm the above opinion. It follows, therefore, that so long as poverty prevails in India, plague cannot be eradicated from the country, and herein we have an additional reason for making most serious efforts to improve the condition of the rayats. Your Lordship recently remarked in another place, 'A university, like every public body, must move with the times. A policy of stagnation in a university, as elsewhere, would justly be termed a policy of despair.' It is to be hoped your Lord-hip's Government will not allow the country to remain stagnant, much less to fall back, but will do everything to enable it to move with the times, so as to be, if not abreast at any rate, within a measurable distance, of the nations of Europe.

Referring now to the provision made in the Budget for railways during the ensuing year, I have already alluded to the recommendation of the Famine Commission. Railways are, moreover, useful in opening the country. The question, however, arises, whether in this extraordinary year of famine and plague, and when moneys will have to be borrowed both in England and in India, railway extension should not temporarily be stopped, only to be renewed next year, when it is hoped, better times will come. The reasons for and against such temporary stoppage seem to me to be evenly balanced; on the one hand, a policy when once deliberately adopted should be carried out, moneys can be raised on advantageous terms, employment will be given to those who on account of famine or scarcity have been thrown out of employment. On the other hand, the circumstances of the country at the present juncture naturally plead against running into further debt.

"Coming now to the question of Provincial Contracts, it will be readily admitted that this question is of vital importance to administrative progress and is, therefore, deserving of serious consideration. Our system of Provincial finance is not free from fault and cannot conduce to economy in financial administration, nor favour the progress of internal development or administrative improvement. Unequal and unfair apportionments of revenue as between Imperial and Local needs, on the one hand, and as between one province and another, on the other—a standing source of irritation and discontent in itself—short-term settlements not calculated to inspire a sense of security or certainty, periodical re-adjustments of assignments generally resulting in curtailment of provincial resources and impairing the continuity of Provincial work, extraordinary provincial contributions levied apparently without convincing reason or clearly demonstrated necessity—these are some of the features of the system, and there is no wonder that they reduce its value and in its practica

working do not show it to much advantage. In fact our present arrangements do not tend materially to promote provincial progress as was originally intended, but, on the other hand, by dissociating power from responsibility and leaving the provincial administrations with uncertain and inadequate resources to meet the requirements of their respective provinces, have simply served to bring to the Imperial Government administrative relief and a freedom from financial anxiety in respect of internal progress which the conditions of the case scarcely justify and tend moreover to a diversion of its energy and funds to less legitismate objects. In short, if the system of the provincial finance is at all to realise the high expectations of its authors and be a real benefit to the country, it requires, in the light of past experiences, a thorough revision.

- "The question may be viewed from two different standpoints:-
  - (a) As a question as between the Imperial Government on the one hand and the provincial administrations on the other, collectively:
  - " (b) As a question as between one province and another.

A far too large a proportion of national income, about two-thirds of the total revenues, is reserved by the Central Government to itself for the general work of the country. Under our present arrangements the Imperial Government has charge of debt, army, foreign relations, railways, irrigation works, post, telegraph, mint, etc., while the entire work of internal ordinary administration is left to the provincial governments—a division of services as between the central and local administrations, much the same as in federal states, and yet in the German Empire, only 35 per cent., and in Switzerland and in the United States, only 50 per cent., of the total revenues are, it is believed, appropriated by the Central Governments. If that is so, surely in a country so circumstanced as India is, and where internal improvement is an object of such paramount importance, a financial system which leaves so little for local requirements cannot be a right one. Our Imperial expenditure, absorbing two-thirds of our national income, is accordingly beyond our means and out of all proportion to what we spend for local purposes.

"While our national revenues are expanding the provincial governments hardly get their fair share of the increase, and the necessary result is that the internal progress of the country is seriously retarded. Thus while our revenues, exclusive of railway receipts and local rates, have increased during the past fourteen years by about fifteen crores, the provincial share of the increase is only about five crores.

"Our previncial assignments, moreover, already so meagre and inadequate for local purposes, and so slow in their increase, are liable to curtailment on periodical revision, which introduces an element of uncertainty calculated to paralyse all solid advance and was not contemplated in the original Sir David Barbour is strongly opposed to it as calculated to take away all incentive to careful and economical management and to interfere with the continuity of provincial work. Indeed the thing is opposed to all common sense and reason. When the Imperial and Provincial Governments once fairly start together, each with sufficient and sufficiently elastic revenues, it is only right that for all future increase of resources required to meet expanding wants, they should rely, except under circumstances of abnormal pressure, on the development of their own respective sources of income. To do otherwise is both economically and morally wrong. I am aware that the difficulties of the Central exchequer are urged in justification of the conduct aforesaid. Now the embarrassments of the Central treasury can only be either permanent or temporary in their nature. If permanent, let there be a permanent re-adjustment; if temporary, let there be a temporary contribution, but surely there is no justification for revision or, in other words, asking more and more, at regular intervals. It takes away all elements of permanence and fixity.

"But what adds to the evils of these revisions is the fact that our provincial settlements are short-term settlements. They last only for five years; and as they fall in, they are revised in favour of the Imperial exchequer and against the provincial administrations. And thus every fifth year our provincial

resources are cut down and our provincial progress thrown back. His Honour the Lieutenant-Governor of Bengal, last year, deprecated it forcibly in this Council. Both Sir David Barbour and Sir Auckland Colvin are in favour of longer terms.

"Further, in cases of abnormal pressure, such as war, the Central Government has the power to demand special contributions from the provinces; but this power is exercised even on ordinary deficits, and on no well-defined basis and it not unfrequently happens that provincial governments, which carefully husband out their resources and exercise economy, have to pay more than those which do not, and economy is thus fined.

"Such is our existing system of provincial finance. Its main features may be thus summarised:—

- "(1) The proportion of national revenues allotted to provincial uses is too small and utterly inadequate for local requirements.
- "(2) While the revenues of the country are expanding the provincial governments get no fair share of such increase for purposes of local improvements.

"The provincial assignments already so meagre are further liable to curtailments on revisions in favour of the Imperial exchequer every five years. Financially, these settlements have all the evil effects of short-term settlements, taking away all certainty and stability from provincial administrations and seriously interfering with the even progress of provincial improvements.

"The provincial governments are, besides, liable to make special contributions even during the currency of such short-term contracts and that, too, in cases of ordinary emergency—a feature of the present arrangements which imports a further element of uncertainty into provincial finance.

"The whole theory anderlying the system is that the revenues of the country, far from belonging to the provinces which raise them or being available for their own requirements, subject of course to the claims of the central administration, to be met by proportionate contributions fixed on some definite principle of population or revenue, constitute a common fund to be absolutely at the disposal of the Central Government, out of which it is to dole out what amounts it pleases for provincial services, and that the provincial governments are only its agents, entrusted with a share of the general work. The imancial administration of India has to be taken as a whole, and 'we cannot break up the system into financially separate provinces and make these previnces independent contributories to a central account.' Provincial administration is but a subordinate affair and provincial progress an object of comparatively minor importance. A system of provincial finance conceived in such a spirit and so constructed can never be expected to succeed; and a study of the results of its working during the past twenty-five years will show how it tends to obstruct provincial progress. These results may be thus summarised.

"The Mayo scheme of 1870-71.

The measure was inaugurated as a measure of economy. The services transferred were selected as being especially liable to expand, viz., Jails, Registration, Police, Education, Medical Services, etc. Expenditure on all these services was 5'1 crores in 1863-64, and during the four following years in continued to rise until in 1868-69 it amounted to over 6 crores. In 1869-70 it was nearly the same, but in 1870-71 (after determined efforts) was brought down to the level of 1863-64, i.e., 5'2 crores. The grants for 1870-71 were taken as the basis on which to fix the Imperial allotment for the services, and the start was made with a reduction in the assignments below the standard expenditure amounting to £331,000. The assignments so fixed over 6 per cent, below the normal level were not to be increased for a number of years. The result was that at the end of five years the charges for the assigned services rose only by twenty lakhs for all India, or at the rate of only four lakhs a year, even including such services as education and medical relief.

"The Strachey scheme of 1877-78.

- "A large advance was made in financial decentralisation, additional heads of charge were handed over to provincial management and besides a fixed Imperial allotment in aid of provincial expenditure, certain sources of income, reserved as imperial, were given over for provincial use. The resources, so assigned, however, were five per cent, lower than the provincialized expenditure—a difference which the provincial governments were to make good out of their own resources. The Imperial gain on the new contracts was full forty lakhs, Bombay particularly being most hardly treated. During the Afghan war, the Imperial Government levied from the provinces about sixty-seven lakhs as a special contribution. The contracts were declared to be quinquennial and power was reserved on expiry of the term to revise these agreements and appropriate to Imperial purposes oven a portion of the provincial increases of revenues which might have accrued during the currency of the contracts.
- "Madras declined to accept the new arrangements and preferred to continue under the old Mayo scheme. As regards the other provinces, the resources so cut down had the necessary effect of throwing back provincial progress. In Bombay during the five years of the contract we could increase our expenditure on our local services at the rate of only three lakhs a year for the whole presidency including Scinde. Assam and Burma were worse off. The Central Provinces, Bengal and the North-Western Provinces fared better. But all round as a necessary result of the revision and the curtailment of provincial resources, a check came to be imposed on the growth of provincial expenditure, and provincial improvement was seriously retarded. The total expenditure on education, for instance, rose from 73.8 lakhs in 1877-78 to 99 lakhs in 188c-81, an increase of only 26 lakhs for all India, including Madras.
  - "The Ripon Scheme of 1881-92.
- Provincial finance received a fuller development. The revision of the contracts was carried out in a liberal spirit, the old system of fixed Imperial allotment was done away with, and the provincial governments were allowed a share in the general revenues equal in amount to their provincialised expenditure. This very much improved their position in the general scheme and gave them a direct interest in both revenue and expenditure. No part of their increases of revenue during the preceding five years was annexed for imperial purposes; on the contrary, the poorer provinces, like Assam and Burma, received additional grants from the Imperial exchequer. The provincial governments had thus a fair start. In three years time they were able to raise their income to an extent so as to be able to convert the initial deficit into a substantial surplus.
  - "The revision of the contracts, 1887.
- "No great change was made in the general conditions of provincial contracts, but a large curtailment of provincial resources was effected on revision so as to secure relief to the Imperial finances. A sum of sixty-five lakhs was resumed for imperial purposes. Bombay fared worst, being deprived of 22 lakhs; the N.-W. Provinces lost 10 lakhs; Bengal the same amount. The provinces had to undergo a period of three years' trial and struggle before they could recover their position
  - "The revision of the contracts, 1891-92.
- "Considerable re-adjustments were made in the assignment of both revenue and expenditure heads of accounts, with the result that as much as 46 lakhs was resumed by the Imperial Government for its own uses out of the provincial increases of revenue; 13 lakhs of this was from Bombay. The provinces had again to make strong efforts to recover their lost position, and at the end of four years were just able to show a total revenue and expenditure equal to what they had in 1891-92.
- "It is clear from the above summary that the system requires to be amended as follows:—
- "The provincial governments require a larger proportion of general revenues than is at present permitted to them.

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- "They should further be allowed to share in fair and just proportions in the normal increase of national revenues.
- "The revisions of contracts, which exercise a most disturbing effect on the general provincial position, should be either done away with as a normal feature of the provincial system, or at all events, the terms of the contracts should be longer than five years—say ten years, as Sir A. Colvin once recommended.
- "The revisions ought not to be followed as a rule without reference to the general financial position of the country by curtailments of provincial resources, the provinces should be allowed to retain their own increases of revenue.
- "Special contributions from the provinces ought to cease except under circumstances contemplated in the Ripon resolution of 1881-82, and the whole arrangements ought to be guided by the central idea that the Imperial Government is as much interested in provincial progress as the provincial Governments themselves."

The Hon'ble Mr. Playfair said:—"My Lord, the kaleidoscope of Indian finance has perhaps never changed with more marked rapidity from bright to dark than during the past year. Disappointing and depressing as the position is compared with the prospects that presented themselves a year ago, perhaps it may not be rash to hope that the deficit budgetted for the coming year will be less than the estimate. Some saving may possibly accrue from a better rate of sterling exchange, and the rest given to the land and the fertilizing influence of the restoring sun, it followed by a strong monsoon, may bring in a season of abundance and give back to the finances income that as a measure of precaution the Hon'ble Member does not consider it prudent to rely upon possessing.

"The dieme of the Financial Statement is undoubtedly the famine and its consequences. Closely associated with the prevention of famine hes the question of the movement of the people and their distribution for employment. The depression that has so unfortunately come upon the West Indian sugar-industry threatens to close a field for labour that has not been unpopular and unremunerative to some of the people of this country. Recent events on the coast of South Africa have also shown that employment for the natives of India may not be as readily obtainable there as at one time promised.

"It seems all the more necessary therefore to consider what resources lie within the Empire by which the surplus population may find residence and occupation for the good of themselves and for the benefit of their neighbours. In this connection I would invite attention to the advantages that might be gained by the movement of the people to the province of Assam and to the benefit that the Government of India would confer in bringing this about. The Hon'ble Member, in paragraph 52 of the Financial Statement, quoting Major Baring, refers to Assam as 'a poor province with many wants.' This condition unfortunately remains to this day, but I desire to observe that it is the result of neglect and not of innate poverty. In the Budget Statement of 1882, to which the Hon'ble Member refers, I find that Major Baring when discussing the desirability of railway communication, quoted an opinion that the soil of Assam is of the richest description, and that with sufficient labour there is no limit to its productiveness.' When it is remembered that Assam proper has an area of nearly 21,000 square miles and a scanty population of about 21 millions, importing instead of producing and exporting supplies of food, it may be inferred that immigration is far below the requirements of the province, and that this accounts for the millions of acres still lying fallow.

"There is an enormous tract of land quite distinct from that suitable for tea, which is well adapted to the cultivation of cereals, jute, and other crops. It is remarkably free from drought and should now be pouring supplies of grain into Bengal, like the neighbouring province of Burma. Experience has abundantly shown that Europeans cultivating such soil with hired labour can never compete in economy or compensating results with the husbandry of the raiyat. It must remain with the latter to open out these alluvial lands on his own account, and it will have to be left to the landlord, who is the Government of India, to take

such measures as may be necessary to bring the cultivator in touch with this soil.

The tea-planter's is like the voice of one crying in the wilderness. His exertions to secure labour have been great, and, as he can barely satisfy his individual wants, he grudges the loss of those who 'eave him to cultivate for themselves. Even if there were an overflow from the tea gardens equal to the number of coolies annually imported for the tea industry, it would take more than a 100 years to provide this district of the province with a population at all commensurate with its requirements.

"Improved communications may ultimately advance emigration, but progress must be very slow unless Government makes it a special business to move a population from the congested districts for settlement in Assam. I should like to observe that any pecuniary outlay involved in this undertaking would be trifling in comparison with the expenditure that has been incurred by Government, with such marked success, to make the waste lands of Northern India productive. This is not all, for this outlay would be reproductive at once without the delay that is inseparable from the construction of large irrigation works, while the value of the crops to the State and to the people is not likely to be less important. Feeling assured that Assam cannot be peopled without special effort, I should like to enquire if the Government of India will not undertake this as a protective measure, as well as for the good of the province.

"My Lord, the information given in the Financial Statement under the heading of Railway Construction is of much interest. When the programme is completed, the protection to life and property against famine and the advancement of commerce should be further secured. I would not wish to appear to advocate that any portion of the approved part of this programme should be abandoned because of the present unfortunate occurrence of famine, but looking to the position of the finances, I should like to ask the Hon'ble Member in charge of finance, whether he does not consider it advisable and possible—without incurring undue loss—to temporarily postpone the immediate completion of some of the projects set forth on pages 20 and 21 of the Financial Statement, and thus give some immediate relief to the financial pressure. I referparticularly to new projects and to those lines that are not of pressing importance, including the hill section of the Assam-Bengal Railway. I would also desire to ask the Hon'ble Member in charge of the Public Works Department if he can now disclose to the Council the various railway schemes, comprising 23 projects, aggregating a length of about 3,700 miles of line, which his predecessor in office stated in Council on the 7th March, 1895, had been submitted to the Secretary of State as lines suitable for execution by private enterprise. It will be of additional interest if the Government of India is able to communicate to the Council the recommendations of the Railway Conference held at Simla last year.

"In paragraph 41 of the Financial Statement it is announced that it is the intention of the Government of India to introduce certain improvements in respect of delivery of deferred telegrams, and I shall be glad if my Hon'ble friend Mr. Trevor can enlighten the Council with regard to this proposal. I trust that he may be able to hold forth the prospect of serving the public with a four-anna telegraphic message.

"My Lord, one of the most interesting subjects of the financial Statement is that connected with the quinquennial statement of Provincial finance. Referring to this a year ago my Hon'ble friend Sir James Westland corrected a misapprehension which he conceived lay in the mind of the non-official community that the Provincial Governments surrendered portions of their revenues for Imperial purposes instead of recognising that the Local Governments receive an assigned portion of the revenues from the Imperial Government for Provincial uses. After studying the Financial Statement, I think it must have become apparent to the minds of most people that it were at least wise in its own interest for a Provincial Government, like Bengal for instance, to spend the full assignment and not lay anything up in a napkin, in case that which is saved be taken away to be given to the province which had spent. It is evident that the community would have gained had the surplus cash balances alluded to in paragraph 73, upon which the Government of Bengal prided itself, been handed over to the

Public Works Department for the improvement of our hospitals or for the construction of additional roads so much needed in many parts of the province, and specially in the Duars District, or for the satisfaction of other important wants. With the increased requirements of a growing province the allotment for Bengal, set forth in Schedule B, page 25 of the Financial Statement, means short commons. The famine is estimated to involve outlay of the Provincial funds to the extent of R531 lakhs, the Imperial contribution being limited to R70 lakhs. It is estimated that the Provincial cash balance will fall to R10 lakhs, which is onehalf of the statutory minimum. If the latter has to be restored from Provincial income, it is evident that all works of improvement must be seriously postponed and the energy of the Public Works Department be fettered. I understand it to have been laid down by the Government of India many years ago, that local reserve funds would not be called upon to meet anything greater than scarcity, and that any accumulation of Provincial reserve funds would be free to the Local Government to be employed in works of a productive or a protective character. Looking to their requirements, I trust that the Hon'ble Member in charge of finance will take the very earliest opportunity of restoring the contributions now being made to the Imperial by the Provincial Governments, for which action there are precedents to guide him. We shall listen with very great interest to the remarks which His Honour the Lieutenant-Governor may be pleased to make upon this part of the Financial Statement. I shall not be surprised if His Honour expresses disappointment at being called upon to contribute from his resources to what indisputably amounts to severe famine.

"It is pleasing to have the Hon'ble Mr. James' high opinion of the wealth of Calcutta merchants. Good credit is the next best thing to a good cash balance, but I can assure him that merchants are not permitted - at all events at present—to draw upon their bankers as the Hon'ble Member considers, as far as I could follow him, departments should be permitted to overdraw their credits with the l'inancial Department. The Hon'ble Member perceives signs of those riches in the number of dogs in the Province, and he would levy a tax upon them to meet the cost of the police. There are objections, however in Bengal—of which the Hon'ble Member may not be aware—against the levying of direct taxation, and I fear the tax would not be popular; but as he considers that revenue may be raised from this source, we might hand over the dogs to be taken by the Honble Member for the improvement of the finances of Sindh. The Honble Sir Henry Prinsep has referred—and if I may be permitted to add, has I think very properly referred—in the enormous income derived by the State frem the stamp-duties of Bengal which means an indefensible tax upon justice, while Bombay on this account shows a debit. I would go further and direct the attention of the Hon'ble Mr. James to the large income derived by the Government of India from the Bengal railways, which after paying interest amounted last year to something like R 159 crores, while the railways in Bombay are a tax upon the general finances. This income is a direct tax upon the raiyat and upon the trade of Bengal.

asked to accept R27 lakhs in place of R40 lakhs, the half share of the net earnings of the Eastern Bengal State Railway, considering, too, that with the doubling of the line the profits based on present rates may be largely increased.

"I do not object to the earnings of the railway reverting to the Imperial Government which retains the management of the undertaking. And I do not find myself in agreement with the remarks that have fallen from the Hon'ble Mr. Stevens, for I do not think that the Provincial finances should be dependent upon or be replenished by railway rates. I hope that the undertaking will be administered with Imperial purpose for the benefit of the province and trade.

"I shall conclude my remarks, my Lord, by asking the Hon'ble Member in charge of finance whether, in view of the continued and serious scarcity of money in the presidency-towns, he can disclose his intentions with regard to the date on which he may invite tenders for the rupee loan, and whether, if the rate of discount is likely to be unduly heavy, he may consider it expedient to raise the rate of interest to  $3\frac{1}{2}$  per cent. It will also be of interest if the Hon'ble Member can inform the Council whether he hopes to receive the special support of Native States as subscribers to the loan."

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The Hon'ble RAO SAHEB BALWANT RAO BHUSKUTE said:—"My Lord, this time last year, the Hon'ble Sir James Westland commenced his Financial Statement, with some observations on the Famine Insurance Grapt, and pointed out the way in which the Government of India had disbursed this grant during the previous fifteen years. In the Financial Statement for this year he has brought the figures up to date. During this period about 30 lakhs were spent on direct famine relief, 8 crores and 30 lakhs in construction of protective irrigation and railway works, 3½ crores were paid for the interest payable to railway companies, and a sum of 5½ crores was shown as the total of debts paid off or borrowings avoided. The balance was stated to have been absorbed in the aggregate surpluses declared during the same period. Hon'ble Finance Minister congratulated the Government last year, as it showed, in his opinion, that for purposes of famine insurance it was no longer necessary to make provision for a surplus revenue of one crore and a half per year. The Government of India, thereupon, while restoring the grant to its former position, deemed it expedient to reduce it from one crore and-a-half to one crore per year. The latter amount was deemed sufficient to meet all possible famine contingencies over long periods of time. Never were hopes more sadly disappointed than was the case on this occasion, for within a few months of this sanguine prophecy the terrible scourge of a famine, the worst of its kind since the British rule commenced, afflicted all the Provinces; and at this time nearly three millions of people are employed on Government relief works, representing a direct and indirect expenditure of nearly 3 lakhs of rupees per cay for the past few months, with a prospect of its continuance at the same rate for another six months at least. The Budget Statement shows that already the expenditure incurred by the Government of India has come up to two crores, and it is estimated that the charge on this account during the current year will probably be over 3½ crores. This is an object-lesson of the unsteady charac er of all our financial calculations. The present calamity has not, I venture to say, come unawares - For instance, in the Central Provinces especially, there is a regular famine, the outcome of a succession of bad seasons, in almost all the districts except two or three. It will not therefore be safe for the Government of India to reduce the famine insurance grant from its original figure in the way it was done last year, and I trust that the policy of the Government in this connection will be reconsidered by Your Excellency in Council.

"When the first great famine occurred in the North-West, about thirty-five years ago. Colonel Baird was appointed by the Government to submit a report on the subject, and in that report the causes of the recurrence of sucha calamity were traced, and definite proposals were made, one of them being the extension of the permanent settlement to all the other provinces of India. Twenty years later, when the next great famine broke out, a Royal Commission inquired into the subject, and made a voluminous report containing suggestions as to the manner in which the evils resulting from the exclusive dependence on agriculture of 80 per cent, of the population could be counteracted to some extent by the encouragement of other industries, both urban and rural. Twenty years have passed since then, and we have to face a famine far more extensive than any that has occurred before. When good times return it will be very desirable if the Government will take early steps in the directions pointed out by Colonel Baird and the Royal Commission. The experience of the past twenty years sufficiently shows that the construction of railways and irrigation are not sufficient as remedial measures. Rail roads only facilitate the transport of grain. They are powerless to provide against a calamity which is really not so much due to the dearth of supplies and stocks as to the inability of the people to procure work and earn their wages. I would therefore suggest that even in this direction no time will be lost in inaugurating the necessary measure.

"My Lord, I cannot but take this opportunity of drawing the attention of the Council to the restrictions which the Government of India have sought to impose upon the purposes to which the disbursements from the famine insurance grants can legitimately be made. In the correspondence between the Government of India and the Secretary of State which preceded the appeal that was made to the generosity of the British and Indian public, it was sought to be laid down that the Government only undertook to prevent deaths from starvation of

those who were prepared to earn the famine wages by going to the reliefworks as labourers, or of those who were physically incapable of earning it. All other forms of distress, including the care of widows and orphans, of old and infirm people, and of men and women not used to work, seem not to be in a position to be reached by the Government help and are now supported from private charity. Similarly those who lost their all, inclusive of lands and houses, were declared to be outside the scope of Government help, and private charity was appealed to to find means for restoring them to their homes, to the possession of their lands, and in enabling them to earn their livelihood by agriculture or manual skill. Perhaps this distinction was emphasised with a view to stimulate private charity to be more liberal than it would otherwise feel disposed to be. Whatever might be the motive, this restriction upon the responsibility undertaken by the Government would result in serious consequences should private charity fail. Except on the assurance that such a munificent private charity would be forthcoming, nobody could ever imagine that the responsibility of the Government was confined only to the bare preservation of life. For life, my Lord, in too many cases is hardly worth living if, when the famine is over, poor people are left to shift for themselves. It is a question, however, whether those that formulated the scheme of assurance against famine ever contemplated this kind of apportionment of the functions of the Government and private charity as embodied in the recent declaration of the Government, and whether to relegate these important functions to private charity is a marked departure which would not have been permitted if the donors of their own accord had raised the money and entrusted its disbursement to the hands of a private benevolent association. But after all the most munificent private charity can hardly be expected to give away more than a million pounds, which is but a drop in the ocean of distress to be relieved over such a wide area as is now visited by the famine. Should it become necessary that, in spite of all available private charity, the Government should proceed beyond the limits laid down in their recent resolution, I feel sure that the efforts of the Government will be directed not only to the avoidance of all possible loss of life by starvation, but that the funds will be so distributed as to enable the poor people, on the expiration of the famine, to start in life again with all the help the Government can give them. The Government of India, I feel sure, will not shirk this responsibility when the time comes.

"Of course I am aware that in our present circumstances, of disminished resorces under many heads and increased expenditure, this beneficial function cannot be performed without contracting a heavy loan so as to make both ends meet. I am glad to find that it is proposed to raise a rupee loan of four erores in India, and the Secretary of State will reduce his drawings by borrowing 3½ millions sterling in England. On this question of loans there appears to be a steady tendency, notwithstanding the protest of high authorities, to increase our sterling obligations to a larger extent than the rupee debt. In 1892-93 our rupee debt amounted 102 crores and our sterling obligations exceeded 1062 million pounds. The corresponding figures in 1896-97 were 107 crores of rupee debt and 116 million pounds of sterling obligation. The sterling loans, though nominally bearing as low a rate of interest as 21 and 3 per cent., really represent, by reason of adverse exchange, a charge equivalent to 6 to 7 crores of rupees, while the charge on the rupee debts has been sensibly reduced by the recent conversions from 4 to 3\frac{1}{2} per cent. and 3\frac{1}{2} to 3 per cent. The credit of the Government of India now stands so high that it could borrow any amount it wishes at 31 per cent., and under the circumstances borrowing in England at 21 or 3 per cent. involves a needless risk. Of course to meet the Home charges there is a certain convenience in the Secretary of State's borrowing sterling loans in England. But this convenience is only temporary, while the risks are far more permanent and burdensome. At least, where money has to be borrowed not for administrative convenience but for the purposes of constructing reproductive public works, it seems to me very inadvisable to persevere in this wasteful policy of borrowing in England. Private companies have been successful in borrowing for railway constructions large amounts of rupee loans at 4 per cent., and there can hardly be any doubt that there will be little difficulty in borrowing the annual sum of three crores and more by way of rupee loans in India.

"If this plan were adopted as a permanent measure of state policy, great benefits would result both to the Government and the investing public. In the past twenty-five years (from 1870-71 to 1894-95) 116 millions have been borrowed in this way, 86 crores for railway construction and 30 for irrigation. Though these works yield a reasonable profit after defraying management charges, these profits are not high enough to satisfy the interest charged, increased by the amount of exchange, which for many years past has been nearly equal to the actual interest itself. The results is that these commercial undertakings of the Government seldom secure any surplus, and each year we have to pay between one and two crores to make up the deficient interest charged; the total sum thus added to the capital amount in twenty-five years being 40 million pounds.

"Another reason why these commercial undertakings of the Government do not result in ensuring any surplus is the heavy charge incurred on account of the permanent establishment in supervising and controlling agency. In respect of State railways, the working expenses exceed 50 per cent, of the gross earnings from year to year. This same disproportion is found also in the irrigation works. The direct receipts from the major irrigation works were about two crores, and the indirect receipts 80 likhs. The indirect receipts may be left out of account as the Irrigation Department does not collect them. For managing works which have cost 25 crores in construction, and which yield direct receipt of two crores the establishment charge comes to 80 lakhs a year. I have prepared a statement of some of the irrigation works of Bombay and the Punjab, showing the amount spent and the establishment charge on the works constructed:—

## BOMBAY.

						Expenditure	Expenditure on
	Name of work.					on	Direction
	244.11.2 S. 11.5.11					Extensions, etc.	and Execution
						Rs.	$R_8$
1.	Desert Canal					27,000	12,914
2	The Unharva Cana	i .				. 12,000	12,000
3.						. 65,000	24 000
4.		1.	•		•	. 68,000	11,000
5.	Hatimati Canal	•	•			. 5,800	1,000
Ō,	Lower Panjra Cana	1.	•			2,700	ვ.იიი
7.	Ekrook Canal .					4.500	2,700
8.	Pravara Canal	•	•		•	. 2,800	300
ġ.	Mootha Canal ,		•			. 31,000	31,000
10	Ektook Tank .	•				6,000	5,00 <b>0</b>
11	Krishna Canal.		•			7,000	3,400
12	N.ra Canal .		•			<b>24,0</b> 00	20,000
13	Mhasvad Tank	•	•		•	. 9,00 <b>0</b>	6,000
			THE	PU	NJAB.		
	0 . 10' . 6 . 1						aCa
I		, . •	,.		٠ ۾ .	• 37,000	26,003
2.		ana	at (inc	ludi	ng Sir	sa	
	Branch)	•	•	•	•	. 3, <b>28,</b> 00 <b>0</b>	3,79,000
	Ditto ditte	0	•	•	•	. 34,000	27 00 <b>0</b>
						3,62,000	4.06,000
3.	Bari Doab Canal			_		. 2,84,000	3,09,000
4.	Sirhind Canal		•	•	•	. 3,98,220	4,13,880
•	Chenab Canal	•	•		•	. 2,39,500	2,38,500
	Lower Sohag and I'	ага	Canal		•	• 39,800	2,400
	Sidhnar Canal				-	. 56,940	34,960
	•	•		-		י דעוייט	シャンファッ

These figures, if correct, are simply astounding. For every one hundred rupees spent the charge is in some cases cent. per cent, while in most it exceeds 50 per cent. It is no wonder that, with such a heavy drain for establishment charges, these so-called reproductive works have failed to accomplish the object of those who first started the idea of constructing these works from loans. Their plan was that in course of years these works would yield a surplus, out of which to construct new works without their being a charge on the general revenue. If this state of things has not been realised, the failure has been due to

the two causes I have stated above. I hope that this matter will not fail to engage the attention of Your Excellency's Government.

"Last year I dwelt on the increased expenditure of this country. Last year I also mentioned a readjustment of expenditure was much needed. I know that more grants to education, effective recruitment of the police-force and other reforms mean further expenditure. To defray it resort must be had to taxation. But all that is wished for as the greatest desideratum is the redistribution of expenditure. It is no use dwelling this year on taxation and many other sundry points. Your Excellency was kind enough to assure us last year that agriculture had the first claim on Your Excellency's attention. And I trust in course of a more favourable time some solid good will come out of Your Excellency's Government.

"Turning now to the details of this year's Budget, it may well be described as a Famine Budget, so dominant is the factor of famine in diminishing the resources under most heads, and in increasing the expenditure under many. improvement in Exchange and Exchange Compensation, and to some extent, in Irrigation, though considerable in itself, is rendered nugatory by the falling-off in Land, Opium, Excise, Customs, Forest and Income-tax, and to some extent in Stamps and Provincial rates. The charges of administration under Police, Jail, and to some extent, the Army charges, have been increased by the payment of compensation to low-paid subordinates. The estimate of Famine charges at 3½ crores would appear to be too low and would have to be increased. It is rather more than doubtful if it is expedient that at such a time as this the Government of India should launch into an extensive scheme of State Railway and Company Railway works which would impose upon it the obligation of finding 6 to 7 crores of rupees out of direct revenue for the next three years. These railway undertakings, involving the responsibility of providing 28 crores in three years, have forced the Government to borrow heavily this year and will impose a further necessity of borrowing for the next two years also. The country cannot be expected to rally from such a famine in the course of a year, even if the rains this year are propitious. The experience of the last famine justifies the apprehension that distress will not be over for a year or two. Such being the necessary results of embarking on the extensive railway constructions proposed. I would suggest that some other class of relief-works, answering the purpose and yet not involving such a heavy expenditure, may be determined upon. When the first duty of the Government is to preserve the lives of many millions of people at any cost, all schemes of improvement should be put off till the times are more favourable.

"There is only one other subject which calls for notice. It appears from the Budget Statement that the Provincial Contract arrangements have been entered into with the Local Governments, notwithstanding the strong expression of their desire to put them off till the famine was over. It is not easy to follow the Hon'ble Finance Minister's remarks in this connection, but, as far as ' have been able to understand them, the contracts have been settled in part and left open to further modification in regard to many important heads. It is a very inconvenient arrangement, and it would have been far better if, in compliance with the wishes of the Local Governments, the old contracts has been allowed to remain in force at least for another year.

"To sum up the chief points of criticism I have ventured to offer, I would state —

- (1) That the Famine Insurance Grant should be raised to 11 crore.
- (II) That after the famine is over the Government should institute an inquiry to determine how far effect has been given to the two previous Commissions; and to suggest means for preventing, as far as possible, the helplessness of people in time of famine.
- (III) That the restrictions placed upon the responsibility of the Government should be reconsidered.
- (IV) That as far as possible, further borrowings should be restricted to rupee loans, in place of sterling obligations.
- (V) That the enormous proportion of permanent establishment charges, in State public works, should be reduced.

(VI) That, as the famine is the principal factor in this year's Budget, it is desirable in every way for the Government not to embark on any large scheme of railway expansion directed towards mere improvement."

The Hon'ble the MAHARAJA OF DARBHANGA said:—"My the Financial Statement which has now been laid before us has been looked forward to with somewhat mixed feelings. All of us were aware of the fact that the Government had incurred a large expenditure to cope with the famine which has rightly been described by competent authorities as the greatest famine of the century. The public anxiety was great as to how under such circumstances the Finance Minister would balance his Budget. And I must congratulate the Hon'ble Member in charge of the Finance Department upon having presented such a Budget in a year like this of general financial depression. The Government will have spent little less than six millions sterling (taking the sovereign at Rs. 10) upon famine expenditure during 1896-97 and 1897-98. During the great famine of 1876-77 it spent more, and the difference is, no doubt, due to the construction of railways and other protective works which have since been carried out. I do no more than the fairest justice to the Government when I say that there is a general feeling of gratitude throughout the country for the efforts which are being made by the Government to mitigate the horrors of famine. The policy of the Government in this respect is worthy of a great and a civilized administration. It is not, however, to be expected, having regard to the magnitude of the famine relief operations, that there should not be occasional cases of death by starvation, and unfortunately there have been reports of such cases in jungle tracts in regard to which, however, I hope the accounts have been greatly exaggerated. However that may be, in a year of severe scarcity with a large expenditure to be incurred on famine, a hopeful Budget is altogether out of the question. The Budget Estimates for 1897-98 show a deficit of more than two millions and-a-half, but a popular feeling will be one of thankfulness to the Government masmuch as no new taxes have been imposed to meet the deficit. I believe the utmost limit of taxation has been reached, and rew impositions will produce little or nothing as compared to the great dissatisfaction which they are sure to evoke. It is not for me to repeat the words of Lord Mavo when he said that new taxation in India involved a political danger, the magnitude of which it was difficult to exaggerate But the unsuitability of this country for purposes of direct taxation cannot be gainsaid. For instance, although the income tax has been in force for a number of years, the inquisitorial methods which are in some cases adopted by ill paid and corrupt assessors in the mofussil render it a highly unpopular imposition. I myself know of a case where a clerk employed in an income-tax office drawing not more than Rs. 30 a month, has in a bank a big balance of some thousands which very discreetly is entered in the name of his wife.

"Our financial prospect, being what it is, and the imposition of further taxes being impossible, I think we may appeal, with some confidence, for a subsidy from the Home Government. I make this appeal not only as a matter of favour but also as an act of justice. The highest authorities have told us—Your Lordship is one of them, for your Lordship's Government only recently protested against India being charged with the ordinary expenses of the contingent despatched to Suakim—the highest authorities, statesmen of the eminence of Lord Northbrook and others, have told us that India has often been saddled in the past with the expenses of expeditions outside the limits of Her Majesty's dominions in India, in which she was but little or in no wise interested, and which ought to have been borne by the English Exchequer. Let me quote an extract from the evidence of Lord Northbrook before the Royal Commission:—

"I should like to sum up what I have said on this point. I think that India had a fair claim to exemption from the ordinary charges of the Abyssinian war. The ordinary pay for maintaining the garrison at Suakim after the 10th May, 1885, should, I think, be refunded, and in ny opinion on equitable grounds £350,000 should be given to India in respect of the Egyptian Expedition of 1882. I do not see any reason why it should be considered that because India was inequitably and illegally treated during many years, that treatment should not be redressed by some action at the present time."

- "But this is not all. Many many years ago, when the Sultan of Turkey visited England he was entertained at the expense of India The circumstance may be regarded as a matter of ancient history, and the claim may be considered, in legal phraseology, to be barred by the law of limitation. But equity overrides legal technicalities, and I am convinced that a great and noble nation like the English people will take the broader and more equitable view of the matter; and it is a matter of some regret to find that the precedent created in the case of the Sultan was repeated in connection with the Afghan Prince, Sirdar Nasirulla. A part, at least, of the expenses of his entertainment ought to have been paid from the English Exchequer, as he was, after all, the guest of the English and not of the Indian Government. I beg leave here, my Lord, to quote a conversation be ween Lord Welby, the Chairman of the Royal Commission, and Sir Henry Brackenbury in this connection:—
- "The Chairman: 'And you hold that the Indian Government should only pay for keeping order in India?'—I think she pays for an Army of seventy or eighty thousand men more than she wants, simply to keep order in India. The Army in India is at least 50 per cent. larger than it need be, were it not for matters beyond her frontier. I would let her pay for that Army."
- "Then your postion is that India should pay for a sufficient Army to repel invasion on her frontier, and that towards this Army England should make a contribution which, according to the War Office figures, represents something like £1,100,000 per annum?'—I do."
- "'And that should be the contribution of England for what you call Imperial policy?'—Yes. Per contra, I think that it would be perfectly fair that India should pay a good contribution to what the Navy costs."
- "'You do not think that since she is interested in keeping her own territory from attack, she ought to pay the whole of the cost?'- I think she ought to pay a great portion of it, but certainly not the whole because she is not the only one interested in keeping another great lower away"
- "Thus in the opinion of so distinguished an officer as Sir Henry Brackenbury, a part at least of our Military expenditure should be borne by the English Exchequer. And this is an additional argument in favour of our asking for a subsidy. So long the burden has been exclusively borne by the Indian taxpaver. In the time of his need he may, therefore, fairly appeal to the Home Government for a subsidy, and I am sure he will not appeal in vain to the generous English nation; for his demand is based upon considerations of justice and equity. For England in the past he has made at least some pecuniary sacrifices, and to the English Government he may appeal for help in a time of pestilence and famine. I trust Your Lordship's Government will see their way to press this view of the matter upon the attention of Her Majesty's Ministers in England. The whole of India feels deeply grateful for the magnificent way in which the people of England have unanimously come forward to afford relief to the famine stricken peasantry of this country in a year like this. What I now request is that the English Government should supplement the good work that has been performed by the generous English public. Any concession of this sort, in a year like this will, I feel sure, not only be regarded with feelings of the deepest gratitude by the thinking portion of the Indian public, but what is more it must go a long way to bind down the two nations in closer bonds of union and love.

Before I conclude I wish to say a few words about the remarks that have fallen from Mr. James as regards Bengal and the Permanent Settlement. The Hon'ble Member has, I believe, recommended levying of nazaranas from the zemindars, and has cited the precedent of Subadars of the time of the Mogal Governor. This precedent, to say the least, is most unfortunate. I would ask whether the hon'ble gentleman has studied sufficiently of Indian History to know that these Subadars were vested with most arbitrary powers which were used most oppressively. Does the hon ble gentleman wish the return of those days? Then, too, I beg leave to clear the Hon'ble Member of the misapprehension he is labouring under that the zemindars and raiyats do not pay any local taxes over and above the Government revenue. I would only advise him to study the Bengal revenue laws. If he does so, he will find that the zemindars do pay special taxes in the shape of Road Cess, the Provincial Public Work Cess, the Irrigation Cess, and other local taxes. The proceeds of at least one of these

taxes, i.e., the Road Cess is most usefully spent in the construction of district and village roads. The Hon'ble Member, I believe, expects the Bengal zemindar and raiyat to be taxed for the construction of roads in the province of Sindh. My Lord, I strongly deprecate these unjustifiable remarks on the Permanent Settlement. The opponents to this Settlement do not seem to remember the fact that at the time of the Permanent Settlement the Government allowed the landlords only ten per cent. of the gross revenue, and that the Government share was ninety. A number of old families were ruined and their estates sold up for arrears of the Government revenue within 20 years of the Permanent Settlement. And it is most unjust to grudge the zemindars the fruit of their thrift that they are now enjoying. I may just here mention that the zemindars and the raiyats of Bengal have strong legal objection to the collection of any new taxes on land. They may be mistaken. But if they err, they err in good company. Such eminent Indian statesmen as Sir Erskine Perry, Mr. Ross Mangle, Mr. Thoby Princep, Sir Frederick Halliday agree with their views.

My friend the Hon'ble Mr. Playfair has made certain remarks as regards Assam-I wish simply to state, my Lord, that I agree with every word that has fallen from his lips. Assam, if it had been so thickly populated and cultivated as it ought to be, would have been pouring tons and tons of food grain into the famine-stricken districts as Burma is doing. I look upon the work of bringing the jungle land of Assam under cultivation as a sort of protective work against the famine. I know various plans have been adopted but with little success. And I would, therefore, suggest the experiment of selling tracts of lands to syndicates and large capitalists. I feel sure that syndicates and capitalists will gladly come forward if the lands are reclaimable, provided that they have to pay a fair price for the land."

The Hon'ble MR. REES said:—"My Lord, it is gratifying to a member from Madras to find his presidency described by the Hon'ble Finance Minister, as the Premier Presidency. It is, at any rate one of the Provincial sheep, to use His Honour the Lieutenant-Governor's metaphor, which has gathered the most wool in the expiring quinquennium, though I see it just now described as notoriously the most backward part of the Empire, an opinion the Calcutta Statesman holds of the territories under the Government of Fort St. George, shared, I think, by no statesman in Calcutta. The Madras Presidency will accept the courteous apology of the Hon'ble Finance Minister. It had, I am sure, no intention of visiting upon his head the fact that it is geographically an extra day distant by post. It is only naturally anxious to have the earliest possible information concerning matters in which its extensive commerce, and other great interests are so nearly concerned. When the Hon'ble Finance Minister said that Madras would naturally object to providing meals for the Punjab, or the Punjab to providing water-works for Madras, it did occur to me that the Madras sheep would long provide meat for the Punjab before all the five rivers of the Punjab would afford one drop of water to the thirstly in Madras.

"Nor would I omit to say, with what satisfaction Southern India will learn that the grant for Bangalore water-supply which lapsed has been repeated, and how relieved the people of the Northern Circars and northern coast of Coromandel will be to hear that the famine will occasion no diminution in the contemplated grants for the East Coast Railway connection between Madras and Calcutta, which progresses rapidly towards completion. I do not think any one who had lately visited the most stricken portions of the North-Western Provinces and the Central Provinces could doubt that to persevere with railway extensions undeterred by the financial exigencies of the present famine, is the only way in which to mitigate its rigour in future years. But for the assistance given to the Great Indian Peninsula Railway by the Indian Midland and Bengal-Nagpur protective lines, great loss of life in these regions would have been absolutely inevitable. The present generation inhabiting the remote and scattered villages of that Province have not known famine, and without improved communications it would have been impossible to provide them with But for the extension of the Southern Mahratta system the local but severe scarcity in Madras could not have been so effectively treated, or deaths from starvation avoided in the districts of the Bombay Dekkhan, which in past samines have been almost depopulated. But that extensive sections

of the East Coast connection are already complete, regions so susceptible of famine as Ganjam and Orissa would have been added to the affected area. Time will show that to persevere in a forward railway policy, even in a year like this, is as wise as it is courageous. Indeed, it is a year like this which illustrates most completely its wisdom.

"And this fact suggests a passing reference to the Famine grant. Now though it is clear that in order not to budget for a deficit, or not to unduly increase a deficit, the exigencies of State book-keeping have made it necessary to exhibit in the accounts a suspended or a reduced Famine grant in some out of the last fifteen years, I cannot understand what cause Hon'ble Members have to exclaim against the system which gives them occasion to criticize. For in fact, although in those years the Financial Statement showed a deficit, and therefore prevented Government from exhibiting 12 crores as expended under the Famine grant, yet that amount and more was in those and other years spent on protective railways, and not charged to Revenue; and if the accounts of the last sixteen years be taken, more far more, than 24 crores have been spent on the objects for which the Famine grant is intended. Unless Hon'ble Members can seriously contend that it is desirable that there should be, as in the good old times, prosperity and plenty in some districts and absolute death and depopula-tion in o hers, they must allow that the railways, which have levelled prices and equalized supplies, have proved the best possible protection against famine; and, while they may exclaim against the sheet exhibited by State book-keeping, they cannot possibly find fault with the facts behind the figures.

If the Government had gone on charging protective expenditure to the Famine grant regardless of the deficit, it is not clear how any complaints could have arisen. But my hon'ble triend Mr. Ananda Charlu will have something to say on the subject no doubt, and will prefer the dissection of past promises to the acknowledgment of present performance. Hon'ble Mombers will remember last year how the Hon'ble Finance Minister offered Mr. Ananda Charlu the ready refutation of a blue book, and how firmly but courteously he declined to touch the unclean thing and be enlightened. I do not know if he has yet read it, but in fact my hon'ble friend has been endowed by nature with so kindly and genial a disposition that with the best, or, should I say, with momentarily the worst, intentions in the world, he cannot really think ill of any one, not even of the Government. It is natural that something of a forensic flavour should cling to the utterances of distinguished advocates in Council.

"Nor do Hon'ble Members fairly represent the feelings of the natives of the country in deprecating the speedy extension of railways. There is no presumption in saying this. Such English officers as can and do associate and converse with all classes of Indians—and fortunately it is a large class—can ascertain public opinion far beiter than can members of the highest class of Hindus. Owing to the water-tight compartment system of caste which divides them from large numbers of their fellow countrymen, they experience great difficulty in ascertaining, and in expressing, the views of the people. For instance, it is as notorious as it is unfortunate that the masses of the people do not yearn to be educated. Yet those who speak in their name repres nt them as deeply resenting any diminution of the grants for higher education, in which of course they in no way participate. But they do yearn for railways and appreciate the additions they afford to their material prosperity. They give one practical proof of this by travelling. Even in this famine year, you can see the trains in the most affected tracts crowded with third class passengers. Alike in British India and in Native States, railway extension is a matter in which the people take the keenest interest, as anyone who is at the pains to ascertain their feelings can testify. Many a distinguished Indian lawyer has sat in this Council, who has passed his whole life in a great city, and is really far more of a stranger in rural India than Civil Servants, who have an affection for the people and have learnt their languages in order to find out their real views and wishes—I will not add aspirations, for the masses have none, but desire only increased material prosperity.

"It must fairly astonish all who have studied the history of past famines to hear the manner in which one Hon'ble Member opposite has referred to this

subject. The Hindus wrote no history, from a prophetic fear perhaps lest they should by so doing conduce to the confusion of the latter-day politicians, but the Muhammadans in power encouraged historians, and in the pages of Ferishta and other writers we read of the appalling character of famines in past times,—how the people were driven in order to satisfy their hunger to expedients wholly toreign to their humane and civilised character; how they drowned themseleves in the Jumna in crowds, unable to endure their misery; and how in the beginning of last century the price of grain sometimes rose to sixty-four times the ordinary rate. That meant, very much less than that meant, absolute depopulation; but now it is no uncommon thing for a normal death-rate to be registered in a famine district, though famine and disease go hand in hand. In fact, now for the first time in history is so widespread a famine being met with anything approaching adequate preparation.

"Other Hon'ble Members opposite struck a note which rings in rural India. In the south of the Allahabad district the people crowded around the Collecter, Mr. Fuller, crying the owe our lives to the Sirkar." It is amazing to hear it suggested that famine is the result of over-assessment, and that the people fared better in the good old days. These are very elusive of location, but assuming they must be post-legendary as they must necessarily be anti-British probably the age of Akbar would be selected.

"It was the Emperor Akha, the most just and popular of all the rulers of the good old times, who said: ' knough shall be left to a raivat for the keep of himself and his family till next season, and seed for sowing; the rest is the land-tax.' It is an article of faith that Akbar acted in good faith, and there is no room for the may and stall controversy in regard to his drafting. He took about twice the land-revenue the Government does from about half the area, and it is recorded that in the reign of his successor the dead and dving in famine times obstructed the highways. My hon'ble friend will say the agriculturists are poorer now and more highly taxed than they were in the good old times; at least he said so very plainty in an address he recently delivered in this city; but how is it possible to institute any comparison between such a principle, or want of principle, and a system under which poor tracts, like parts of the Central Provinces, pay as assessment for division between Government and the landlord something under 5 per cent, of the gross produce, under which dry lands rarely pay more than 10 per cent., and under which 20 per cent. is only exacted under wholly exceptional conditions in regard to irrigated lands of great value, while the incidence of land-revenue over the whole of India is about 7 per cent, of the value of the produce? If land is so over-assessed, how does it happen that the rental of irrigated land is three times, and of unirrigated land twice, that of the Government tax? That is nevertheless the case in Southern India, and I have no doubt in other parts of the Empire. Moreover, while the Hon'ble Mr. Sayani says the people are reduced to the last extremity, the Hon'ble Mr. Bhuskute, who holds the same faith, rightly points out that the Government of India can borrow as much money as it wants at 31 per cent. More than this, the Hon'ble Finance Minister will be greatly disappointed if he does not get it at 3 per cent.

"It would be easy to multiply proofs that these positions are baseless or that any foundation of fact has been crushed beneath a superstructure of exaggeration."

The Hon'ble Mr. CADELL said:—"My Lord, there is one aspect of the Financial Statement which is, I think, specially worthy of attention, and that is that, notwithstanding the large expenditure on famine relief, the serious deficiency in railway earnings, and the loss under various heads of revenue, there would have been no deficit at all, had it not been for the consideration shown to the landed classes in the suspension of land revenue due to the State, and in the increased advances made for land improvement and other agricultural purposes. These two items make together a difference of Rx. 3,462,900, which is nearly 75 per cent, in excess of the deficit.

"If I may judge of other provinces from my own, it seems to be likely that if the advances had been left at the normal amount, it would have been pos-

sible, although by ro means expedient, to have collected enough of the suspended land revenue to make good, with the assumed saving in advances, the total deficiency in the accounts. The existence, therefore, of this deficit would seem to be due to the determination of Government to submit to any inconvenience, and to incur any expenditure which might be necessary in order to lessen the burden which the famine had thrown upon the landed classes, and in order to help the agricultural population to contend with the difficulties by which they were surrounded.

"And I think that no one who considers the question carefully in all its aspects, and, above all, no one who has watched the slow recovery, in favourable seasons, of villages the population of which has been dispersed in a time of distress, compared with the queck return to moderate prosperity of villages the people of which have managed to hold together, is likely to doubt that the policy adopted by Government is in every respect the right one, and that it is prudent and business like as well as statesman-like and humane. And nothing will in my opinion more surely tend to render possible the speedy return of prosperity for which the Hon'ble Member hopes than the very liberal policy, in this respect, which has been adopted by Government.

"And now, my Lord, I pass to the consideration of the Statement as it affects the part of India with which I am more immediately connected, and I am glad to think that my remarks will breathe a greater spirit of contentment than those of some Hon'ble Members who have preceded me. Indeed, I have chiefly to express my gratitude for benefits received, for it the inhabitants of the North-Western Provinces have been unfortunate in being exposed to more widespread distress than their neighbours, they have at least good cause to congratulate themselves on the treatment which they have received.

"With respect to direct famine relief they have reason to be grateful, not only for the very large expenditure in the provinces, but for the principle on which provincial requirements have been met. This is sufficiently indicated in para 144 of the Statement, in which it is stated that the Government of India are unwilling to take any step which would have even the appearance of putting any check on expenditure on famine relief, other than the recognized checks prescribed in the Famine Codes.' No one could reasonably ask for more than this, and it the large expenditure on famine relief in the North-Western Provinces is a proof of the severity of the distress there, it is also a measure of the liberality with which these Provinces have been treated by the Supreme Government. And I know that Sir Antony MacDonnell acknowledges in the warmest terms "the complete and generous support which he has received in his strenuous and successful contest with famine."

We have also been specially favoured in the liberal application to our case of principles laid down by the Famine Commission with respect to the suspension of land revenue and the grant of loans. In both these respects the North-Western Provinces have received the fullest consideration, for to them have been allotted nearly half of the total amount of suspensions, and two-fifths of the sum sanctioned for land improvement and agricultural advances, throughout India.

"In one of the carliest paragraphs of his Statement the Hon'ble Member has referred to the preparations which during many years have been made for the calamity which has overtaken us, and from these preparations, too, the North-Western Provinces and Oudh have derived very marked benefit.

"The canal system of the Provinces has been extended and perfected, so that now with the exception of the Sarda Canal, the probable benefits from which have been doubted by those who are most interested in the country which it would water, and with the exception of the Ken Canal project which has been discredited by the ill-success of the Betwa Canal, there is no large irrigation work which is at present known to be practicable, and which has not been completed or begun.

"While upon this subject I may mention that I think that there must be some misunderstanding underlying the Hon'ble Mr. Bluiskute's remarks regarding the high cost of management of canals. Some canals are so unremunerative that their returns might give almost any percentage, but ordinarily there is no department of the State which is better managed, or in which greater attention is paid

to economy, or in which Government is better served by its officers. And with respect to railways the progress which has been made since the last period of scarcity has been most important. Up, to the close of 1877-78 the North-Western Provinces had not, relatively at least, been neglected; there was continuous railway communication from the border of Bengal to the north of the Doab, and the Oudh and Rohilkhand Railway served at least part of the country to the north of the Ganges. But this line had penetrated no further than Moradabad and Barcilly, and the majority of the sub-Himalayan districts were not accessible by railway. And the return which I have before me shows that, while much had been done, there was a very distinct full in construction, for while there were 1.327 miles of open railway, there were only 20 miles under construction. Eighteen years later the open mileage had been more than doubled, and at the close of last financial year there were 2,835 miles of railway open, and the 573 miles which were under construction, chiefly in Eastern Oudh and in the Gorakhpur division, have proved of very signal service during the present emergency, and the money spent on them has been an additional advantage to the North-West Provinces.

The large additions which have been made to our railway systems have filled up many blank spaces on the map, but the most important feature of the extensions has been that the sub-Himalavan districts are now traversed by railways from the Ganges to the eastern born lary, and that to the south the Bundlekhand districts are now served by the two eastern branches of the Indian Midland Railway which meet at Jhansi, and by the continuation which passes on to the south. It was admitted in 1805 that the Lucknon-Sitapur-Phibhit Railway had, by pouring in grain from the Probab, saved some of the districts served by it from distress, and it during the present calamity we have heard so little of difficulty in the supply of grain to impoverished districts, this must be attributed in a large measure to the facility of supply which we owe to the railways, and to the technic of confidence which this facility inspires. When the history of the present famine comes to be written it will I think, be admitted that part of the battle against famine was fought and won during the years of wise preparation which preceded the calamity.

"And, with reference to the objections which have been made to the policy of Government in pressing on the construction of railways in spite of famine. I must say that our experience is strongly in favour of a spirited railway policy, even in a time of temporary difficulty.

Provinces have an additional ground for thanktulness in the better terms given to them in the new quinquennal settlement. The question of the justice of the old arrangement has been under discussion for some time, and the North-Western Provinces Government has demonstrated more than once the insufficiency of the old assignment. I am glad to see that it is now admitted that, the Provinces were harshly treated in 1892, there are many very necessary reforms which have been delayed by the settlement of that year, and, differing from other Provinces, we have reason to be glad that the settlement in question has not lasted longer, and that now at length we are done with it.

I have already stated the opinion that the liberality which has been shown in dealing with agricultural distress is likely to prove the best preparation for a quick return of prosperity as soon as we shall have moderately good seasons, and it may. I think, be hoped that whatever the expenditure of the year about to begin may be, the estimate of the revenue may prove to be somewhat gloomy and pessimistic. If the stars in their courses continue to fight against the Hon'ble Member, the estimated losses may no doubt be realized, but the consideration shown to the people has left large balances of arrears due to Government, and much these should be realizable, and some of them, if the rains be at all favourable, of should go to swell the receipts of 1897-98, although that year is already affected by the rescricted rabi area, and the injured crops of the present season.

"And whatever may be before us next year, there seems to be every likelihood that in the near future at all events we shall have a return of financial prosperity, hastened and augmented, owing to the wise and generous liberality which marks so distinctly the Financial Statement now before the Council and the famine policy of Government."

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The Hon'ble SIR GRIFFITH EVANS said :- "My Lord, there are many things which my hon'ble friend Mr. Sayani has said with which I agree, but there are some things with which I must utterly disagree, and one of them is that he has informed us of a golden age in which the raiyats were all happy and contented, and he has-if I understood him aright-also informed us that at present the raiyat is in a sour, miserable and embittered state, that he is poorer than he ever was before and, also, if I understood him rightly, that this condition of the raiyat is occasioned by the fact that he is governed by an alien race, and that the money of the country goes to England in order to pay for the army and civil service. My hon'ble friend Mr. Rees has pointed out that there is no history in which we find this golden age; certainly it does not appear to have been in the Muhammadan era, and it may be that it is only that mythical golden age which all nations have traditions of. But, if it is seriously intended to say that the position of the people has got worse since the English have been here, it is a very extraordinary thing to say in the face of history. We know what the history of this country was when the British assumed the dominion of it. We know that, instead of being a golden age, these grumblers would find, if we could restore them to it, that it was a period of anarchy and bloodshed, with utter insecucity of life and property, no liberty and no justice. There is no way by which we can restore them to this paradise, if they wish to go back to it, except by leaving this country and leaving them to govern themselves. The native army would, no doubt in the end, supply them with a military despotism such as frequently existed in this country before the advent of the English Whether they would like it or not I doubt - in fact, I do not doubt it at all. But there is probably, as there is in all such representations, some distorted fragment of truth, and so far as I can understand it is this, that in consequence of the anarchy and bloodshed and war and famine and the neglected state of the country, it was comparatively sparsely populated. Taking Bengal-at the time of the Permanent Settlement about two-thirds of it were jungle which has been reclaimed since that time. Then in the more northern regions it is certain that owing to bad government, oppression and one thing and another, there was a much sparser population than there is now, that instead of the raiyats competing for land the landlords were competing for tenants and from fortified villages revenue could only be collected by an army. That probably is the real explanation of it. That reminds me of what happened in the part of the Ganges Delta when a storm-wave broke over the place and destroyed most of its inhabitants. There were a certain number, however, left, and among them was one of my servants who had a house there, and he applied to me for an advance to rebuild it. I condoled with him because six of his relations and four children and most of his neighbours had perished, and he said there were compensating circumstances for those who remained behind, because few people would care to come there as it was such an insecure position. Land would be plentiful and rents low.

"These 'praisers of the past' are mostly well-to-do men whose prosperity is the outcome of this alien Covernment. They have a security of property and a liberty which they never had before, but they take hold of the poor raiyat and say this poor raiyat is in a comparatively worse state, not because the raiyats have increased owing to peace, order and protection not because the increase of the population in the congest d d stricts presses upon the resources of the soil, but they say it is the drain of a foreign Government. I think this is the first time I have heard this doctrine propounded here in Council, and I must protest against it, because I do not believe that any one of the men who propounds this doctrine would do anything save hold up his hands in horror if he thought that the English were really going away and the country was going back to the condition it was in when they came. That there is much poverty, we all know, that there is discontent because we have allowed the money-lender to use our legal machinery to divorce to peasantry from the land I believe—also that

many of our well-meant efforts to benefit the raiyat have been failures,—but that is another story.

"Now, leaving this matter, I turn to the Budget. I agree entirely with what has been said by the Hon'ble Mr. James, that it ought to be a source of congratulation to us that, in the face of the plague and the famine, the deficit is so small. We find from the Revised Estimates of 1896-97 that from the direct payments for famine and the shrinkage of the revenue the total loss comes to over 6 crores, and the estimated deficit is only about 2 crores. No doubt part of this difference is made up by about 13 crores gained by rising exchange—a fortunate thing, but not a thing we can depend upon. There are also various economies.

When we come to the estimates of 1897-98, we find the same position of things appears. It is a year of plague and famine and no man can tell how much famine there will be and how much plague. The Hon'ble Financial Member has pointed out that the estimates of the future loss by famine must be entirely uncertain, and that we can only make such an estimate upon the materials we have. If there is a good monsoon and if the exchange keeps up at the rate it is now, or goes still higher, it is perfectly possible that there may be no deficit at all. It may be that the increased revenue under the various heads together with the rise in the exchange may obliterate the deficit altogether. But, on the other hand, in case things go against us, and if plague should increase. and if there should be another scanty rainfall, then no doubt there would arise a situation so bad that no Financial Member of Council could very well dare to contemplate it. But with regard to that we must hope for the best. We have no reason to believe that there will be another bad season, and even if there were we have no doubt a large power of borrowing in reserve, and there is no doubt that the money which has been invested out of the famine surplus in protective railways and in the reduction debit give us a very large reserve to fall back upon in order to borrow, supposing things should become worse. As regards these protective railways I wish to remark that many are not only protective but also productive, and we see from this Budget that sometimes they are moved into one category and sometimes into another. The meaning of that is that, although they act as protective, they are also productive. I hat, therefore, is practically an investment of the famine surplus in the reduction of the debt which we otherwise should have incurred in making these very same railways, which we have made out of the Famine surplus. Therefore, as I understand it, there is not only available for borrowing purposes five crores which are put down in this Budget as having been spent in the reduction or avoidance of debt, but there is also a very large amount which we could fairly borrow against as having been spent upon productive railways. Practically all we should have to do would be to charge them back to the capital account they would have gone into if they had not been made out of the surplus revenue. This of course strengthens the hands of Government.

"As regards any demands on the treasury—it is impossible to make any this year. There is no doubt that the treasury must be treated as empty, and nothing can be done except to meet the current expenses of the administration, and wait and, to use a nautical phrase, to be close-reefed until the storm is over.

"That the Government of India takes a hopeful view of the situation is shown by the fact that Government is going on with a large expenditure on capital account and making railways out of borrowed money to the extent of about 10 crores of rupees, borrowing partly in England and partly in India; the English borrowing being 3½ millions sterling, which is equivalent to about 5½ crores of rupees, and the borrowing here being about 4 crores. If the Hon'ble Financial Member is able to get that 4 crores at 3 per cent, he will apparently be fortunate looking at the present state of the market. But he knows best, and

I suppose he sees his way to doing it. Now this policy of continuing the expenditure on capital account is no doubt a bold policy; timid people would undoubtedly under these circumstances reduce it as much as they could. It would not be possible, I take it, for anybody to reduce it altogether, because some of the expenditure is practically incurred already, and a great deal of it could not be stopped without an enormous amount of waste and loss. But it may be that there is a certain amount which could be postponed, supposing that it were really considered desirable to do so. But having regard to the fact that if this famine goes over without causing more expense than appears on these estimates, or even if it does cause some more, yet if it does not cause very much more it is tolerably certain from this Budget that, with the large amount of revenue that is coming in, as soon as the trouble is over, next year we shall see a very large surplus. It is apparent from the figures that that would be the case supposing all these losses which arise from the famine come to an end, and it is pointed out by another Hon'ble Member that we should under these circumstances get back a very large quantity of the suspensions of landrevenue that have been made under the present circumstances. Therefore, unless one takes the gloomy view that we are the object of the wrath of the gods and that we are likely to have also a third bad season, there is no very serious cause for alarm, although there is no doubt cause for economy for the time being in our revenue administration. As regards the question of whether it is a wise policy or not, it must be left for the future to say. The Government of India have no doubt considered the matter thoroughly. They have adopted a bold policy, and if it is successful, if no unforeseen catastrophe happens, it will no doubt turn out to be a wise one. It is a bold policy and I hope it will be a fortunate one.

"Although, as I have said, the Treasury is empty and this is no time to make demands upon it, there is one institution for which I must say a word as regards the future. That is one which has been mentioned by the Hon'ble Mr. Stevens—the General Hospital in Calcutta. Hon'ble Members are probably aware that there was a report issued and a resolution of the Government which was published in the Calcutta Gase to on the 25th November, 1896. That report and that resolution are instructive reading. It appears that this hospital consists of very ancient buildings completely unsuited to modern requirements. As to the hospital buildings, one of them was purchased by Government from a native gentleman in 1768 and two of them were built in 1795. The hospital appears to have have very little done for it but to have remained in the hands of the Government of India for a great many years and then to have been handed over to the Government of Bengal. In addition to that it appears that the port-dues collected between 1868 and 1895 amounted to 16 lakhs of rupees, but nothing practically has been done to the Hospital. I will only quote one paragraph from the report in order to show what the position of the hospital is.

'The ventilation is from ward to ward and any effluvia passes, intensifying, from patient to patient.'

"This is a state of things which is most discreditable, if not disgraceful to any great city, and the position was that the Government of Bengal had a very great surplus of about 59 lakhs of rupees, and that it was intended to carry out these works out of that surplus and out of Provincial revenue. Unfortunately, as appears from the resolution, it was necessary to keep this surplus for the famine, and it appears from the Budget figures that the whole of this surplus is likely to be dissipated in the famine. It also appears that instead of our having any hope that out of the revenue of Bengal in the next few years there will be a chance of accomplishing this work, the revenues have been very much cut down, owing to the revision of the quinquennial contract, and so

far as I can gather, it will not be possible to carry out this work out of these revenues. It appears that the estimated balance for the provincial revenue in the next year is only to lakhs of rupees, that is to lakhs below the ordinary minimum. Therefore, as far as I can see, we can have little hope of this highly discreditable state of things being remedied unless there is some special provision made for it. I therefore appeal to the Hon'ble Financial Member to make some exceptional provision as soon as he has money to do it, as soon as it is possible. There is no doubt that it is an absolute necessity; there is no doubt that the state of things is disgraceful; there is no doubt that it has been too long delayed, and one must remember that man does not live by railways alone. A hospita' in a city of this kind suited to modern requirements is an absolute necessity

"I do not propose to go into the question of the quinquennial revision. It has been very fully dealt with by the Hon'ble Mr. Sayani, and I agree with a great deal of what he has said. I will only say that the position is that certain assignments are made by the Provincial Governments and they are revised at the end of every five years. It has been pointed out by Sir David Barbour that this is not favourable to good administration nor to the improvement of the Province, that it is very desirable to have it put upon some better basis, but he also says it is very difficult to do so at the present time and that there are very great difficulties in the way of doing so. I hope something of the kind will be done.

"I do not propose to go further into the question of what can be done with regard to the quinquennial revision of Provincial Governments. There are many Members here who are far more qualified to spiak with regard to that, and besides the Lieutenant-Governor of Bengal himself is here, and I would not presume to offer any opinion on the subject except that I may say on the authority of Sir David Barbour that the present position is very unsatisfactory.

I have frequently have occasion to call attention to the Home charges. I am relieved from doing so on this occasion because the whole mater has at length been publicly investigated. The case for India is being I did before the public, and though it was usual for the authorities at home to burke the whole of the representations that were made, but now that the matter is being publicly threshed out and the verdict of the public can be taken upon it, it will be very much more difficult for them to justify a large number of the charges with which we are at present saddled. I hope therefore, although it will take some time, that we may in the end obtain some substantial relief.

"I was very glad to hear the testimony the Hon'ble Babu Joy Gobind Law hore to the appreciation of the people of this country to the efforts that have been made by the Government to copy with the famine. It was very gratifying to hear from him that the efforts that are being made and the way in which the officers who manage these things give their time and their labour ungrudgingly and the liberality of the Government in providing the necessary funds was a knowledged. In the case of a famine of this magnitude, it is cotifely hopeless to expect that there would not be a great amount of suffering and a considerable amount of loss of life. We know from the habits of the people that many of them will not go to the relief-works until they are too starved to benefit by them, and it always must be so. There are no doubt people here, as there are people at home, who will from an idea of respectability allow themselves to starve into such a state that nothing can be done for them before they will come forward and ask for relief. The efforts of the Government have been supplemented by the splendid donations which have been made by England and the Colonies which is now over a crore of rupees, and although, no doubt, we could do with more money, this will be a very substantial amount in order to mitigate the indirect results of famine and set up a large number of persons who are left without resources although their lives may be preserved.

"I do not think I can usefully go into any criticism of the figures of this Budget. It is, as I say, a Budget in which everything is kept at a stand-still. The estimates of expenses for famine and of loss of revenue are conjectural, and all that we have to do is to hope for the best and do the best we can in the meantime; and wait until the storm is over."

The Hon'ble RAI BAHADUR P. ANANDA CHARLU said: - "It must have cost the Hon'ble Finance Minister many a pang to be driven to declare that the year now budgeted for works out a deficit of Rx. 1,986,900, that the ensuing year will work out a larger deficit of Rx. 2,464,000, and that, as an effort to make two ends meet, a loan of no less than four crores must be raised. A gloomier picture it is next to impossible to present. None but men with a heart of flint will nevertheless refuse to him the deepest sympathy in his present sore trial. Few capable of reflection will hold him responsible for the deplorable condition of things we have to face, and may yet have to face, from time to time. One cannot hide from oneself that he has had to take up the financial portfolio with a preordained load and scale of expenditure to which the country had been committed by adventures and policies, the reverse of sagacious-adventures and policies-indulged in, without an eye to the future or with exaggerated notions of the country's capabilities. As I said last year, 'within these ten years the forward policy alone has cost us, apart from the wars themselves, an aggregate sum of nearly seventy crores and has added to our permanent expenditure no less a sum than six crores per annum; and as for the home charges, they have mounted up to over twenty-five crores of rupees."

"Our present Chancellot of the Exchequer had not further the terrible lessons of the last great famine except as matters of cold history and record; for he had not personally to witness or confront the harrowing scenes of its frightful havoc. Jut ging of it from an unexciting long-arm-chair—I saw one of his room of business—he could not realise the horrors of a widespread famine, except by a powerful effort of a vivid imagination. I suppose financiers, like other men, are averse to fall into a train of painful reflections, for the human mind has a tendency instinctively to shun such. As a necessary result, the measure which had be notaken, shortly after the last famine, against the recurrence of such a terrible disaster must have come down to him, shorn of all its well-meant but inconvenient promises, pledges and obligations; for, with all deference to the high authority against me on the point, I cannot help reiterating that a Famine Insurance Fund had been once created by Lord Lytton's G vernment, no matter what Sir John Strachey's antecedent words of doubtful import may have been —words which should be taken to have been set aside, if the final utterances of the head of the Government are to count for anything. Let me quote his Lordship's words once more:—

The sole justification for the increased taxation, which has just been ir posed upon the people of India for the purpose of insuring this Emp re against the worst calamities of future famine, so far as an insurance can now be practically provided, is the pledge we have given that a sum not less than a million and a half sterling, which exceeds the amount of the additional contributions obtained from the people for this purpose, shall be annually applied to it. We have explained to the people of this country that additional revenue by the new taxes is required, not for the luxuries, but for the necessities of the State; not for general purposes, but for the construction of a particular class of public works; and we have pledged ourselves not to spend one rupee of the special resources thus created upon works of a different character, while we exercise the most strict economy in all other branches of our expenditure, so that no greater burdens shall be thrown on the country than are absolutely required by the necessity of the case.'

"I venture to maintain that, even without such an explicit statement, the same result followed. When a particular tax was declared and labelled to be for the saving of lives and for no other object, and the tax was actually levied in pursuance of such declaration, the sums so collected, without more, became in pursuance of such declaration, the sums so collected, without more, became inpus facto the Fund which was meant. I may say that the Fund created itself. Lord Lytton, as I had more than once to point out, went much further. In the noblest of words, he cautioned succeeding Governments against temptations to

divert the funds consecrated to the saving of lives. Those words cannot be repeated too often:—

The current claims upon the activities and resources of the Government of India are so numerous, so pressing, so important, official forces and imperial funds so necessarily limited that when once the daily, hourly strain of a great famine has been removed from a wearied administration and impoverished treasury, its fearful warnings are soon forgotten; its disquieting ghosts are quickly exorcised by the conventional declaration of some unexceptionable principle; its bitter memories decently interred beneath the dull hie jacet of a blue book, and there, for all practical purposes, is an end of the matter.'

"But, as fates would have it, he himself was the first to run counter to his own warning. In the very teeth of his own solemn, thrilling words of admonition, he was the first to set the example of diverting the Famine Insurance provision towards carrying on an ill-starred and ill-omened war which was the forerunner of others, and which, as it were, became the nucleus of ever-growing expenditure of colossal proportions, leaving less and less for the internal development of the country or the betterment of the condition of the mass of the people. One unfortunate result of this growing military spirit has been the complete reversal of land-settlement policy.

"The one consideration that was uppermost in the mind, even from the days of the Court of Directors, was the prosperity of the raiyat population so that the taxes levied may—in the Government's own words—leave a margin with a view to meeting any increase in the cost of agriculture and of providing for a rise in the standard of living.

"The new policy of recent years is to give prominence to 'the difficulty of finding other sources of revenue, having regard to the change that had come over the financial position'

"One bitter fruit of this change of policy is already this, that many millions of people have not been able to lay by a competence to enable them to withstand the failure of rains in one single year.

"The first step is always the perilous step in deviating from the straight path; and what has happened in this country is no exception to that rule. The provision against Famine came therefore to be swallowed up by wars, and appropriated to the maintenance of armaments and frontier defences calling for outlays, out of all proportion to what is left for promoting internal well-being. These brought in their wake too much financial centralisation in the Imperial Government and too much autocracy in higher quarters. These have been the root of the financial collapse of India, and there is no hope of redemption from a chronic state of bankruptcy and of progress in the contented happiness of the people till the present order given way for a fresh and better one, conceived in a humane and equitable spirit and sternly carried out in the financial interests of this country. The sincerest Viceroys and the eleverest financiers would, in the face of this stupendous stumbling-block in their way be helpless. In these circumstances all that one could do is to use the language of entreaty, after calling attention to certain matters that have a bearing on the internal development of the country. Irrigation works claim the foremost attention in this respect, and the report of the last Famine Commission, now a quarter of a century old, contained certain suggestions on this point and various blocks have been indicated in it, out of something over 137 thousand square miles of admittedly culturable land in the country, as capable of being turned into sources of plenty. In the tremendous strain on the time and energies of almost every officer of the Government at the present trying moment, I considered it cruel to apply for information as to how many of these irrigation works have been carried out and how much of this vast area has been brought under the plough, nor could I detect it in the sea of figures and tables, embodied in the Yellow Book which the Hon'ble Finance Member was kind enough to give me. I have not had themaps that would help me. But in one sense, the information will have proved unserviceable. Whether on the hypothesis that much has already been done in these directions or on the hypothesis that nearly the whole or a good part of it still remains to be taken in hand, the present famine shows that a vast deal more must be done.

- "A distinct promise to revise the situation was held out by Sir John Strachey himself; for he said:—
- 'Unless, then, it would be proved hereafter by experience that the annual appropriation of a smaller sum from our revenues will give to the country the protection which it requires, we consider that the estimates of every year ought to make provision for religiously applying the sum I have mentioned to this sole purpose; and I hope that no desire to carry out any administrative improvement, however urgent, or any fiscal reform, however wise, will tempt the Government to neglect this sacred trust.'
  - "Experience of the present has proved the very contrary.
- "It is therefore perfectly obvious and imperative that a Fund, such as was created by Lord Lytton's Government, must be re-established as soon as possible and rigidly and scrupulously repeated every year—not to be put into a box and rust there as no one suggested, but ridiculed as if some imaginary person said it, but to remain and accumulate, quite apart from the general revenues and only liable to be borrowed from for investment in reproductive works having a direct effect in minimising famines and entitled to have credited to it all the income accruing from such investment. It is useless in this connection to point out, as I once did, that if all that was suggested at the time had been done since the last great famine, there ought to have been seven crores, either in the shape of paying and fertilising irrigation works or as a credit to the Fund, entitled to be now called out, over and above what has been spent under that head. To this Fund I attach the supremest importance, as that is evidently the only allotment which the people may call their own or may regard as tangibly conducing to their real and unequivocal welfare.
- "The next thing I have to do is to entreat the Finance Minister to commemorate his tenure of office and earn the lasting gratitude of the millions of this count y by laying the foundation of Provincial developments and prosperity, by broad lin's for decentralization, demarcating definitely between Provincial and Imperial, and by insisting on the British Government making to the Indian Exchequer a substantial contribution year after year towards the cost of safeguarding purely Imperial interests—a cost which now weighs as a mill-stong tound the neck of India. Lord Welby's Commission, now sitting, may do something, but not much, for it has been ruled that questions of policy are out of its scope. But the Government of India may properly raise those questions and bring them within the domain of practical politics.
- "The Hon'ble Finance Member could in this way beard the lion if he only would. Let me remind him that it ought to wound the just pride and true sense of dignity of any Government that its subjects should so far lose their self-respect and self-dependence as to go abroad from time to time with hat in hand for eleemosynary help to clothe their bodies and to render rehishable the subsistence ration which is the utmost left to them or made available to them from their own country's resources.
- "If Your Excellency will only lend your powerful support to the efforts of your Hon'ble Colleague in charge of the Finance in the merciful work which I have ventured to touch upon, and if your Government will also inaugurate a system of administration, much cheaper than the present, by utilising considerably more of the local talent and thus carry out a stern policy of retrenchment all round, Your Excellency and Your Excellency's advisers will leave behind you an imperishable name for justice and benevolence.
- "This is all that I meant to say as I came into the Council. But after I came there have been some speeches of which I took notes—those of Sir James to-day, preliminary to the discussion, of Mr. James, which I must characterise as original, of Mr. Rees and of Sir Griffith Evans. In my own interest as I should have time for my own Bill—I will postpone the remarks thereon except to say just a few words on one point. It is in respect of the enquiry 'where is the history which records the India of gold?' No such written history exists; but there are facts which prove it. If great parts of the country were jungle, the rest of the country was, I suppose, peopled, and these, not fenced round by artiticial limitations, must have lived in an undoubted plenty. Next, there is the phrase—the Indian pagoda tree' which was invented and put in circulation by Englishmen.

themselves. Was that a baseless invention? Again, my Lord, there is the name—'The Indian Nabob,' invariably applied to the retired Civilian of former days—a name given to him not so much for his airs of Bahadurism as for the great wealth he carried with him from India. Did he gather that wealth in the jungles and from famished inhabitants of deserts? Then again, did the English and other European nations vie with one another and struggle with one another, to acquire possession of a country, barren of all money and wealth? An inference seriously drawn from these and other data cannot be summarily dismissed, as has been attempted.

The Hon'ble MR. TREVOR said — My Lord, I was not a Member of this Council when the last Financial Statement was discussed. But from the reports of the discussion I gather that the Government of India was then more or less on its defence against an assumption that too little was being done for the development of the material resources of the country, more especially in the matter of railway construction.

"My hon'ble friend Mr. Cadell, who was then in charge of the Public Works Department, referred to the fact that in the first complete year of Your Lordship's administration, 360 miles of completed railway had been added to the 18,500 odd miles previously existing, and that if it were possible to carry out the programme that had been drawn up, some 4,000 miles more would have been completed by the close of Your Lordship's term of office, though even this would leave untouched many lines that had already been considered and recognized as necessary or important.

"Your Lordship also was at some pains to explain that Government were fully alive to the benefits, direct and indirect, to be derived from the expansion of railway communication, that many important lines in which almost every province of India had a share had already been undertaken, and that these alone would cost some 35 crores to complete, of which nearly a third had been provided in the budget then under discussion. But, and this is important, Your Lordship was also careful to dwell emphatically on another aspect of the question, and to point out that the one duty above others, laid upon Government by the circumstances, was to resist temptation, to push forward at a favourable time, but to do so at a rate which was not excessive, but could be steadily maintained, to be bold indeed, but not to be rash. Your Lordship insisted on the necessity with this object of keeping the initiative in regard to all the large schemes in the hands of Government, it being only by so doing that a programme can be framed, adhered to and carried out with regularity and efficiency.

Finally Your Lordship drew attention to the wide and important field still open to private enterprize and to the administrations of parent lines in regard to the construction of branches and feeders.

" My Lord, I recall this passage from ancient history for two reasons.

"In the first place, as my honourable friend opposite has remarked, a change has come over the spirit of our dream. Our critics in the public press now hint, more in sorrow it is true, than in anger, that we are going too fast rather than too slow, and ask us to consider whether it would not be wise to abandon, or at least suspend, our extension programme till times are better, and while I acknowledge with gratitude the support of my hon'ble friends Mr. Rees and Sir G. Evans have given us, I observe that there has been some expression within this Chamber of a similar view. It seems to me that the remarks to which I have ventured to invite attention are as suggestive in their bearing on the question whether we are not doing too much, as they were on the question whether we were doing enough.

"In the next place, it may, I think, be convenient that I should take this opportunity of stating, as briefly as possible, what has been and is being, done in pursuance of the policy foreshadowed in Your Lordship's remarks (which I may describe as the policy of systematizing the consideration of Railway projects so as to ensure the application of the money credit and agency at our command to the best advantage), and how the field for private enterprise and the position of private promoters are affected by that policy.

"With regard to the first of these matters, I may perhaps be permitted to expand a little what Your Lordship said last year.

"It is no doubt very discouraging that the first year of renewed activity in regard to Railway development should have coincided with a year of plague, pestilence, and famine, and that we should have no better result to show than that the net loss on the Railway Revenue Account should have increased this year to a total of some 28 crores with a prospect of a similar loss next year and of an extremely tight money market to work on,

"But it is important to remember that, except in so far as the debit side of the account has been swelled by the interest charges on a larger amount than usual of capital which though expended has not yet begun to earn a return (and this is a condition of things inseparable from the commencement of a period of progress, and an argument for pushing works in progress on to completion rather than for staying our hand), the loss we have unfortunately to show on the Railway Account would have been certainly no less, probably rather more if not a single mile of new railway had been laid. On the other hand, much of the work done, notably on the Saugor-Katni and Ganges-Gogra Doab lines, has furnished employment for persons for whom it would otherwise have been necessary to provide famine relief at considerable cost to the State outside the Railway Account, and with a less assured prospect of an ultimate return.

"Then, again, it must be borne in mind that the loss shown on the direct account includes not only interest at the full all-round rate, on the whole of the Government capital expended on famine protective and strategic lines which are not, and never were expected to be, remunerative, and the heavy sterling interest on the capital of the three remaining guaranteed companies, but also another very serious burden, arising from the clause in the contracts with the three companies in question, which provides that in the adjustment of accounts one rupee of net earnings is to be taken as the equivalent of 1s. 10d. The result of that provision is that we not only have to incur what I may call the normal loss by exchange in remitting the guaranteed interest at the current rate, a process which during the year now closing will, it is estimated, swallow up the whole of the net traffic receipts of the lines in question and nearly a crore and a half besides, but also to assume that it was remitted at one and ten pence, and to hand over to the lucky shareholders half of the purely fictitious surplus arrived at by the method of calculation imposed on us. The revised estimate of the amount to be paid on this account for the current year is about 44% lakhs.

"This loss, as well as that arising from the high rates of interest, compared with those at which money can now be raised, which we have to pay to some of the older companies, is a burden on the railway account with which we have to reckon, and which, though it may be obliterated by going on, cannot be reduced by standing still.

"Your Lordship last year expressed the belief that if the lines made for famine protective and military purposes were kept separate, to which I would add, if allowance were made for such burdens as those to which I have just referred, it would be found that a very sufficient return was realized on the capital we have expended on railways. The return fluctuates enormously from year to year, the net loss shown on the Revenue Account having ranged during the twenty years now ending from as low as about 15 lakhs in 1877-78 to as high as about 2 crores So lakhs in 1896-97, and it has been affected by so many varying circumstances and conditions that it is difficult to draw any definite conclusion as to this. But this much may be said, that whereas the loss for the five years ending 1875-77 averaged something short of t4 crores annually, during the five years now ending, and including the present very unfavourable season, it has averaged a little over 2 crores or only about 3½ lakhs more.

"Considering that we now have 20,420 open miles of railway against 6,862 in the earlier period, and that we have in the later period had to reckon with a rate of exchange of from 15 to 13 pence to the rupee as against a rate of from 22 to 20 pence before 1876-77, I do not think we can be said to have done badly on the whole. We can at any rate claim that the growth of railway traffic earnings has more than kept pace with the growth of railway mileage, and that the net earnings have borne a steadily incre using ratio to the gross earnings.

"While I am not prepared to assert that we can as yet point to a clear and in lisputable return on our capital as shown by the Railway Revenue Account, I should like to insist on this, that the Railway Revenue Account shows every rupee by which the direct receipts from railway traffic fall short of the burden which our railway proprietorship and responsibilities impose on the Indian Exchequer whether in the shape of interest on capital raised either in England or in India, loss by exchange, or in any other way.

"What it does not show is the share contributed by the expansion of railway

communication to the general stability of our financial position.

"It is impossible to estimate the value of that share in figures. But apart from the benefit to the administration and the promotion (to quote once more Your Lordship's words) of the material and social advancement and political tranquillity of the people, apart from the expansion of trade, and its effect in counteracting the burdens imposed on us by the fall in exchange, I think I may assert without fear of contradiction that there is hardly an important item of growing Revenue, which would have expanded as it has expanded if our rail-way construction had stood still.

I shall, I hope, command the assent of my hearers when I say that even 23 crores is a small price to pay for all the advantages obtained (my Hon'ble Colleague said last year that they would be cheap at ten crores), and that it would be short-sighted and unwise for the Government of India to allow themselves to be deterred by temporary difficulties from prosecuting their policy of steady and well considered progress, so long as those difficulties can be overcome, and so long as the funds required can be raised on reasonable terms and without resort to additional taxation. agree on this point to a great extent with my hon'ble friend Mr. Sayani. So long as these conditions I have stated are observed, I have myself some difficulty in understanding what important immediate relief would be obtained by a suspension of the programme. The amount borrowed for public works does not immediately affect the resources available for ordinary administrative purposes, and the grants from revenue or from balances are limited to what can be spured under the circumstances of the year. On the other hand, the loss, both direct and indirect, inseparable from a suspension of arrangements already made and of half finished lines, needs, as my hon'ble friend Sir G. Evans has pointed out, no demonstration. In times of invancial pressure the question of ways and means is of course always a difficulty. If any reduction is found to be indispensable, which, however, 1 do not anticipate, it will, of course, commence as my hon'ble friend has suggested with works which we have not yet begun. But if that difficulty can be got over, I think it will be acknowledged that the existence of famine and distress is a reason for expanding rather than contracting expenditure, which does not come out of the pockets of the sufferers nor add appreciably, it may be hoped, to their future burdens, while much of it goes directly into their pockets m the shape of wages of labour. As a matter of fact, we have been obliged to allow earthwork on several lines both in and outside our programme to be commenced in anticipation of our original intention, as a question of famine

"I may add that it is one thing to lay down a programme and another thing altogether to work up to it, and that whereas the programme and the budget contemplated an expenditure of some to 17 crores, we have, with the best will in the world, been unable to spend more than 8.76 crores, and as the difference is not to be carried forward for expenditure this year, though I hope my Hon'ble Colleague in the Finance Department may see his way to restoring it hereafter when times are better, the financial tension has to that extent been actually and presently relieved.

"Coming now to the second of the two matters to which I referred at the beginning of my remarks, that is, to the steps which are being taken in the direction of systematizing expenditure, and making the most both of our credit and of the funds and agencies at our disposal for the extension and development of our railway systems, and to the effect of those steps upon the field for private enterprise and the position of promoters, I may begin by explaining that the

point which we had most especially under our consideration in the correspondence with the Secretary of State to which my hon'ble colleague Sir James Westland refers in paragraphs 74 and 75 of his statement, and of which the 28-crore programme was the outcome, was whether Companies coming under my hon'ble colleague's first and second categories might not with advantage be allowed to raise rupee loans for themselves to meet their rupee expenditure, the idea being that we should thereby reduce either the amount of our own direct borrowings or the growth of our sterling habilities as the case might be.

"The general conclusion at which we arrived on that point was that so far as the money was to be raised practically on our own direct or indirect guarantee we should gain little relief to our own borrowings, as depending on the capacity of the Indian money market to absorb rupee loans, by borrowing through Companies instead of direct, while as we can borrow direct on better terms and at less cost and risk of inconvenience, it is better to do so and to lend the money to the Companies than, practically, to allow them to compete with us in the same market.

"The Secretary of State's acceptance of this conclusion was the first step, and led to the preparation of a programme on the principle that all contemplated capital expenditure for which we have to accept financial responsibility, excepting only capital raised on Branch line terms, should be dealt with as one whole, and that of the total amount to be spent in each year as much as possible should be provided in India, either from Famine Fund or ordinary Revenue, or by direct horrowing, so as to avoid unnecessary additions to our sterling liabilities, and at the same time to ensure that the additions to our rupee liabilities shall be as little onerous as possible.

of the provision of funds for Companies, was the question of Branch line terms. It was found that those offered in our earlier Resolutions were not readily understood and were sometimes misapplied, and it was also a question, whether Branch Line Companies were in all cases the best or the most economical agency to employ for the purposes in view.

The conclusions at which we arrived were, shortly, that Branch line terms should be confined to short extensions and feeders—the terms on which long or important lines should be made being a matter for separate consideration and negotiation in each case—and that it is as a rule better and more economical to allow parent lines to finance, and make, as well as work, branches and feeders required for the development of their own sestems, so far at least as it may be possible to arrange for funds without exceeding the limits set from time to time on our programme of expenditure as prepared on the principle. I have just described.

"While, however, for reasons suggested by these considerations we proposed to keep in our own hands the initiative in regard to branches and feeders as well as to important lines, we fully recognised that there would still remain many cases in which, to secure early execution of a project, or to admit of the employment of local capital in furtherance of local interests and wishes or for other reasons, it might be advantageous to encourage offers on branch line terms, also that a moderate firm guarantee might in some cases be more economical, better suited to the circumstances, and more attractive to promoters than the rebate arrangement held out in our early resolutions on the subject. These conclusions also have been accepted by the Secretary of State and embodied in a revised Branch line terms, Resolution No. 514 of 17th April 1896. The contents of that Resolution are doubtless well known to those who are interested in the subject, and I need not for present purposes say more than that it constituted another step in the same direction as the decision come to in regard to the provision of funds for Companies, and will, I hope, tend to ensure that in the case of branches and feeders as well as of large railways development shall proceed on lines which will not increase our financial responsibilities more than is really necessary and advantageous.

"The third and perhaps most important step is the institution of an annual Conference for the consideration of railway schemes, at which the principal departments of the Government of India will be represented and to which it has

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been decided, with the approval of the Secretary of State, that all suggestions and projects for railways should be referred before any action on the part of Government is decided on. Hon'ble Members will find on the table copies of a memorandum and accompaniments which may serve to give some idea of the nature of the work done by the last Conference. The bearing of that work on the preparation of the programme and the manner in which it is proposed to carry on the work of one Conference so far as it refers to schemes held over to the next. I will not take up time by recapitulating or trying to summarize the contents of these papers. But the information they supply will, I hope, be found to cover the ground of my hon'ble friend Mr. Playfair's enquiries, and will, I hope, with what I have already said, be enough to show that even if we are still regarded as overbold, we, at any rate, ought not to be accused of being rash; and that all possible precautions are being taken to secure continuity in such progress as financial considerations may admit of, and to ensure that it shall not be unduly onerous to the taxpayer, or carried out haphazard, or distributed without due regard to the requirements of all parts of India, and the means of carrying it on efficiently and steadily.

"I may add that no projects are entered in the programme unless the traffic estimates show a reasonable prospect of a return, and that even after a project has been entered in the programme my hon'ble colleague in the Finance Department is still most strict in demanding to be satisfied before it goes to the Secretary of State for sanction that the Traffic Estimates have been carefully prepared and properly scrutinized and that the prospect of a return is not illusory.

"Before I leave this subject there are two points in connection with the

papers which have been tabled to which I wish to draw attention.

"The first is that the programme which they embody and which looms so large this year in my hon'ble colleague's statement, includes, as he has pointed out, under the arrangements which I have described as the first step towards the systematising of progress, anticipated expenditure by certain Companies falling within his second category (the Bengal-Nagpur, Indian Midland, and others) which are allowed to borrow on their own account for duly authorized objects, and whose borrowings have hitherto been treated as a matter outside the scope of the Financial Statement.

"The other is that when the matter came to be considered in Conference it was found that we had already in hand or under negotiation as many Branch lines as we could well manage for some time to come in addition to all that was included in the programme and to the lines in contemplation by Native States, and assisted Companies demanding no financial assistance. The publication of the contemplated list of Branch lines had, therefore, to be deferred.

"And this brings me to the last matter I proposed to notice. What field is left, it may be asked, among all these precautions, for private enterprise, and what remedy do they provide for the complaint so constantly made by applicants for concession that there is no getting a reply out of Government?

"Well, my Lord, I think I may say that the form of private enterprise which is content to take the risk for the chance of profit, and to make lines without financial assistance, beyond, say, the provision of land and certain facilities of working, will always find us ready to listen. But even in that case it is necessary to be sure that the proposal to which we are asked to assent will not scriously injure existing interests or stand in the way of other projects of more importance or better calculated to serve the country, that we are in a position to see that they are properly carried out, and that they are fairly sound in themselves. For it generally happens that when private enterprise gets into a hole in this country, Government is called upon to help it out! And therefore it will be necessary that all such proposals should be submitted to the annual Conference and their conclusions considered before a concession is given.

"To promoters who want Branch line terms I am afraid I can only reply that at present our hands are full. At the same time we shall be glad to receive suggestions up to the 15th May each year for lines which are considered suitable. These will be enquired into and submitted to the Conference. When we see our way to proceeding with any of them, a list of such as are

approved will be published, and thereafter specific proposals for any lines included in the list will be received and dealt with, promptly I trust, as they come in. The result, I hope, will be that we shall be able to dispose definitely by the end of the year of all suggestions and proposals which reach us up to the middle of May, and that, if my hope is realized, will, I think, be a considerable improvement on the existing state of affairs.

- "My hon'ble friend Mr. Playfair will, I hope, forgive me if I suggest that in his remarks on the tribute paid by Bengal in the shape of Railway Revenue, as compared with the drain arising from the Bombay Railways he has, I think, omitted to notice that the Bengal and Nagpur line does not pay, and that all the profits of the East Indian Railway do not come from the people of Bengal. On the other hand, if the Rajputana railway line be included, the loss on the Bombay Railways disappears.
- "In reply to his enquiry about the deferred telegrams, I understand that a notification on the subject will appear in the next Gazette.
- 'I hope my hon'ble friend Mr. Sayani will not see the length at which I have dwelt on the railway question in confirmation of his view that irrigation does not receive sufficient attention. I may assure him and my hon'ble friend Mr. Ananda Charlu that as a matter of fact the expenditure on Irrigation has already been systematised. We are steadily spending on it about 75 lakhs a year, which is a rate sufficient to complete all the large works in contemplation within a reasonable time. The field for such works is not, as my hon'ble friend Mr. Sayani seemed to assume, unlimited Such field as these is already mostly occupied, to the great advantage of the Revenue and of the people, and the works already completed have done us, as the Financial Statement shows, yeoman's service in this year of distress. But we have learned by experience that large expenditure on irrigation works in those parts of the country when the ramfall is sufficient is often money thrown away. The people will not take the water. And where the rainfall is deficient the large perennial streams, the presence of which are essential to the construction of Irrigation works, are too often wanting. I may add for the satisfaction of my friend Mr. Bhuskute that, in spite of establishment charges, irrigation works, as a whole, are now paying more than 5 per cent. clear."

The Hon'ble GENERAL SIR EDWIN COLLEN said :- My Lord, "This day last year my predecessor. Sir Henry Brackenbury, explained with the ability and clearness for which he was so distinguished, the estimates for the year 1896-97. He dealt in some detail with these estimates which had been prepared under his direction. He also was able to announce the grant of the sum of 191 lakhs of rupees, or nearly Rx. 500,000, for the completion of the preparations for mobilisation, and he gave the Council a most valuable historical retrospoet of his administration.

"I fear that the statement which I shall have to lay before this Council will be far less interesting and for the simple reason that the financial year just closing has been chiefly marked in the Military Department by efforts to postpone or retrench expenditure, and that not very long after I assumed office we found that it was necessary to do everything in our power to restrict expenditure owing to impending scarcity, which has since deepened into severe famine in certain parts of the country. My Lord, I listened with great interest and attention to the observations which have been made by various Hon'ble Members on the subject of military expenditure. I think I may venture to say that these criticisms were characterised by a somewhat mild flavour with one exception. That exception was the Hon'ble Mr. Ananda Charlu, who denounced in strong terms the forward policy and our vast military expenditure. In the course of the statements which I shall have to lay before the Council, I shall endeavour to reply to such criticisms as have been passed, and I hope even to convince my hon'ble friend Mr. Ananda Charlu that what he characterisms as the convince my hon'ble friend Mr. characterises as the ever-growing military expenditure to colossal proportions,

has not increased in such a high ratio as he imagines it has done. I propose to take the estimates in the following order:—

India Military Estimates. Home Estimates. Military Works Estimates. Marine Estimates.

"Before dealing with the figures of these estimates, I should like to say a few words as to the mode in which they are prepared. As the Council are aware, the Army is now divided into four great Commands—Punjab, Bengal, Madras, and Bombay. In each of these Commands there is a Controller of Military Accounts, who is at the head of the financial system of the Command and is the financial adviser of the Lieutenant-General Commanding the Forces, although he is directly under the Government of India. It is on the Controller that the responsibility of preparing the estimates rests in the first place. He has to construct these estimates in communication with the authorities and departments concerned. He has to pass these in review and to apply every possible test for determining whether the estimates are drawn up in accordance with the rules. The estimates of the great supply departments are forwarded by the Controllers to the heads of those departments with the Government of India, and after scrutiny by those officers the estimates are passed to the Accountant-General who incorporates the whole of the estimates thus received, and those he receives from the Controllers, into one general estimate. Nothing can be entered in the estimates which has not received the sanction of the Government of India. The estimates pass under the rigid scrutiny of the Accountant-General, and they are further subjected to an examination by the Comptroller-General of India and are finally considered by the Military and Finance Departments.

"It will be understood that during the year a large number of proposals involving expenditure are received in the Military Department; a considerable number of these are, after every consideration has been given to them, rejected altogether; others, after being accepted on their merits, are held over till the time when the estimates, prepared as I have described them, are being finally considered in order to see if money is available for measures which are recognised as proper in themselves.

"The home estimates are prepared under the orders of the Secretary of State for India, a great deal of the information being received from India and from the War Office with respect to their charges. The Military Works estimates are prepared by the Director-General of Military Works and Examiner of Military Works Accounts, and, after scrutiny in the Military Department, are finally passed by the Finance Department. I may mention that, with regard to new works, a list is drawn up, often numbering many hundreds of items, in order of urgency, in communication with the Commander-in-Chief, and we have to select those works which are the most urgent for entry in the estimates after we have provided for all obligatory services.

"The Marine estimates are prepared by the Director of the Marine, and the Examiner of Marine Accounts, who in this case stands in the place of a Controller. The estimates then undergo a process similar to that which I have described in the case of the army estimates.

"I will first deal with the revised India military estimates of 1896-97 as compared with the budget estimates for 1896-97. The net expenditure in the budget estimate of 1896-97 was estimated at Rx. 16,676,500. The revised estimate is Rx. 16,369,400; so that it is Rx. 307,100 less than the budget estimate.

"Now with reference to these estimates, it will at once be asked, how is it that notwithstanding the increased prices, owing to scarcity, for food-supplies for men and animals, there is such a large saving in the revised estimate over the budget estimate? In the first place there have been smaller payments of exchange compensation allowance owing to the average market rate of exchange adopted in the budget, vis., 1s. 13d., having been altered. This at once gives a saving of about Rx. 81,000. Then there is a large saving of Rx. 120,000

owing to smaller charges on account of mobilisation arrangements. No one would have been more glad than I should have been, if we could possibly have completed the purchase of the whole of the transport, equipments, and stores required for the equipment of the additional troops in the current year; but that was not possible. It will be readily understood that the purchase of large quantities of transport and equipments cannot be effected at once. Those purchases have to be spread over the whole year, and it was intended that the whole of the purchases could be made during the cold weather; but before the whole of the purchases could be made, famine was upon us, and taking one item, for example, fodder reserves, which was to have cost about Rx. 37,700, we felt that we must postpone the purchase of these reserves at a time when every scrap of fodder was needed for the cattle of the people.

"The Hon'ble Pundit Bishambar Nath made some remarks with regard to the advisability of not replenishing military stores when famine was staring us in the face. I venture to hope that the explanation I have given will convince the Hon'ble Pundit that the Military Department have given every consideration to the necessity for holding their hands in the matter of purchases of supplies when it was evident that famine was impending.

"Again, take such an item as camel saddles and gear for which Rx. 28,800 was provided. Here it was proposed to adopt an improved pattern, and it was felt that it would be imprudent to purchase a large number of saddles when there was every reason to think we should get a better equipment in a short time. This causes a saving of about Rx. 18,000. We have not been able to get the whole of the 3,250 camels which were sanctioned. A higher price than was estimated for had to be paid, and we decided that no more than the number that could be bought for the sum allotted, should be purchased this year, the balance, 650, being made good next year. Out of the 1,750 males to be obtained, we have 282 mules still remaining to be purchased.

"In the Medical Department all the requirements have been supplied with some small exceptions. In the Ordnance Department all requirements will be supplied during the current financial year. In the Veterinary Department the same remark is applicable; and under the head Remount Department we shall have purchased the number of horses for the reserve which was provided for in the estimate for 1896-97, so that there will be no deficiencies in that department. Altogether there is a smaller charge for mobilisation arrangements amounting to Rx. 120,000. If there had been no scarcity and our financial condition had remained as it was, we should, with the exception of the camel addles, have been able to complete the whole of the requirements as estimated or.

"The next important item of diminished expenditure was the less charge inder Army and Garrison Staff, Rx. 20,000.

" Then a sum amounting to nearly Rx. 10,000 was saved owing to the cost f the 24th Bombay Infantry while on service at Mombassa having been ebited to the Imperial Government. Under Commissurat there were various neasures of economy which resulted in a saving of about Rx. 10,000. There ras also a saving in the hire of transport, apart from mobilisation requirements. ailway charges, etc., which amounted to close upon Rx. 30,000; while other conomies in commissariat charges amounted to a considerable sum. In the rdinary establishment fewer transport animals were bought than estimated for hich gave a saving of Rx. 15,000. The more favourable rate of exchange revailing saved Rx. 24,000 in the purchase of Australian remounts; while in the llothing Department there were smaller demands, and issues were made to Bengal om surplus clothing stored in Madras. In the Ordnance grant there was a onsiderable saving in Ordnance establishments and in the smaller purchases of ores due to less outturn. This saving amounted to Rx. 75,000. There are so a large number of items with which I need not trouble the Council. 1 ave only mentioned a few of the important items which make up decrease—taking nly the principal items—in the revised estimate of 1896-97, of Rx. 505.500.

"Now we come to the more important increases. These are under Grant —Commissariat—Rx. 180,000, under Grant 5—Remounts—Rx. 16,000. This so in expenditure is entirely due to the rise in prices for food-supplies for

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men and animals, owing to the famine. The excess over the established strength of British troops caused increased charges for pay, for which budget provision did not exist, and there was an excess deduction made in the budget for the short strength of the Native Army. These awo items account for an increase of Rx. 24,000. As regards the British Army, I might perhaps explain that in past years the drafts were calculated so as to bring the establishment up to strength on the 1st April. But in 1805 a change was introduced by the War Office without reference to India, and the numbers sent out provided for It casualties up to the beginning of the following trooping season. The War Office have, however, agreed to revert to the previous sytem. Other items of increase make up a total of Rx. 245,400. But the net result is that the revised estimate is Rx. 307,100 below the budget estimate of 1896-97, taking the net expenditure.

Turning now to the budget estimate for 1897-98, it compares with that for 1896-97 as follows: The budget estimate for 1896-97 was, as I have said, Rx. 16,576 500; the budget estimate for 1897-98 is Rx. 16,154,300 for an establishment provided in the estimates of 72,394 officers, non-commissioned officers and men of the British Army: and 143,610 officers, non-commissioned officers and men of the Native Army; so that the budget for 1897-98 is less than the budget for 1896-97 by Rx. 522,200. I will now state the more important causes of decrease in the estimates for 1897-98. We hope to save about Rx. 30,000 on exchange compensation allowance owing to a more tavourable rate of exchange. Less provision has to be made in the case of British troops owing to the exchange being taken at 1s. 2½d, instead of at 1s. 1½d, that gives us nearly Rx. 200,000. Then smaller provision is necessary for expeditions and special services, amounting to Rx. 61,000.

"The abolition of the grass-cutters' establishment in British mounted corps in the Bengal and Punjab Commands will give a saving of Rx. 22,000. It has seen explained in this Council before that we can no longer with due regard to the interests of the people employ grass-cutters to obtain the grass required for mounted corps, and that we have to make other arrangements, either by contract or by supply, from grass farms.

Then there has been a reduction in the strength of the mounted infantry in Burma, which gives us some saving; also in various items under the head of Commissariat, while again there is a smaller purchase of transport animals due partly to the revised allotment of the transport in Burma. These two items amount to a considerable sum.

"The reduction of the military expenditure in Burma is a matter which I have specially enquired into; it has declined annually for a good many years past and, as regards the transport in that country, I hope it will not be long before we obtain all the mules we require there from Western China and the bordering States.

"In the coming year there is a smaller provision for the hire of transport and we save by the employment of transport mules in draught work. This gives a saving of Rx. 29,000.

"We propose also to somewhat restrict the purchase of young stock for the Remount Department. We have already 1,400 young stock, and for various reasons we think it advisable not to purchase quite so many as usual. Then there is the more favourable rate of exchange for payment for Australian remounts. These two items make up a saving of Rx. 8,400. There is a smaller purchase of ordnance mules, but that is really a transfer to the home estimates as we unfortunitely cannot get the number of ordnance mules required for mountain batteries at present in India. The mountain batteries require mules of a higher standard than is necessary for transport purposes, and we have been advised that we should purchase a certain number of mules from Southern Europe, so as to give the market a rest for the time being. I am in great hopes, however, that by the greater encouragement of mule-breeding we may in the future be able to obtain all the mountain battery mules we require in this country

"Then there are a considerable number of items of reduction which we think are justified by past actuals. This subject has been very carefully exam-

ined and we believe that in certain cases the requirements have been estimated for too highly. The total decrease, taking, however, only the more important heads, amounts to over Rx, 1,000,000.

- "Then we come to the more important causes of increase, and here again I shall only take a few items as examples. The rise in the price of foodsupplies for men and animals, and the special grant of compensation for dearness of provisions, under civil rules, to Military employés amounts to nearly Rx. 400,000 As a rule the provision for such supplies is based on the actuals for the three previous years, but the prices now existing are so abnormal, and are expected to continue for at least a portion of the coming year, that we have been obliged to abandon the ordinary method in order to arrive at a correct provision. The Controllers have done all in their power to arrive at a fair estimate, and these figures have been revised by the heads of departments concerned,-the Commissary-General-in-Chief and the Director of Army Remounts. These figures have been since reduced after prolonged scrutiny by the Military and Finance Departments A larger provision has to be made on account of good-conduct pay to British and Native troops based on actuals. Then having examined the returns of the deficiencies in the Native Army during the past twelve months we feel that we must make a smaller deduction for the short strength of that Army; that means an increase of Rx. 12,000 We have to provide for more kit money for recruits, and extra provision has to be made for officers who become unemployed owing to the termination of their tenure of commands, and also for an increase in the number of Colonel's allowances paid in India.
- "We have taken in hand a matter which has been under consideration tor some time, and that is the management of the dairy farms. It is most essential that the troops should be supplied with pure milk and butter, and a model dairy farm has been established at Umballa combining with it a school tor the instruction of managers of Government dairies, and the improvement of existing dairies. We hope that this plan will be gradually developed, and that it will result ultimately in every camonment in India being supplied with pure milk and butter. This is really a most important sanitary matter, and I have no doubt that from the financial point of view it will be a success if it is worked, as we hope it will be worked, reasonably and properly.
- Another item of increase also needs some explanation; that is the increase of pay to medical officers. It has long been a grievance that certain jumor ranks of the Army Medical Staff are not paid subcentily in India, and a small increase has been made to their pay. Then there is another item of increase which I am sure the Council will not grudge, that is the cost of a medal for the relief of Chitral and the defence of Chitral. That means an expenditure of Rx. 8,500. I regret the delay which has occurred in the issue of the medal, but the Mint took up the work the moment the dies were received from home, and the medals are now being rapidly turned out.
- " If we take only the important items of increase-I have only been able to mention some of these—the amount comes to over Rx. 550,000 I have already explained how the estimates are prepared. When these were closed by the Accountant-General we still had to decide how many out of about one hundred items, which had been kept back to see what money was available, should be entered in the final estimates. Under the circumstances of financial pressure, we selected a certain number for postponement, and having consulted the Commander-in-Chief, we agreed to the reduction of about Rx. 05,000 or 61 takhs. Those items that were retained were then added to the estimates which were finally closed. I think the estimates may be said to have been framed with economy, that all items of expenditure proposed during the year were carefully scrutinised, and we had to postpone, at the last, many items which in happier financial times we should have desired to retain. The net result is that the budget estimates of 1897-98 are Rx. 522,200 below the estimates of 1896-97. If we were to throw out the gain by the rise in exchange, to eliminate the special charges for mobilisation, and the loss by the extra cost of food-supplies owing to famine, there would still be a saving in the revised as compared with the budget estimate of 1896-97 of about Rx. 302,000, and a

saving in the estimate of 1897-98 as compared with the estimate of 1896-97 of about Rx. 201,000.

"The second of the estimates with which the Military Department is concerned is the home estimate. The home estimates for 1896-97 amounted to £4,365,200 net expenditure; the revised estimate amounts to £4,193,600, showing a decrease of £171,600.

"So much public interest has been attracted to the details of the home charges, which are estimated for in the year 1897-98 as amounting to £4,353,400 on account of the effective and non-effective charges of the Army, that it may be of interest to the Council to know of what these charges consist, more especially as several Hon'ble Members have alluded to the home charges. The payments to the War Office in respect to the British Forces serving in India amounting, as estimated in the coming year, to £760,000, are based on the capitaion rate of £7-100 per man serving in India, and the charge for the deferred pay issued to British soldiers on their discharge or transfer to the reserve. The deferred pay amounts to about £180,000 so that the estimated amount for providing the drafts and troops for Indian service sent out from home annually is about £580,000. This amount, based on the capitation rate, includes not only all the charges connected with the training of the men sent out; but various charges on account of educational establishments in England for officers and men, and charges on account of the reception and disposal of invalided and discharged men on return from India. Then we have the item furlough allowances and pay during the voyage of British soldiers serving in India. That amounts to £ 108,000 and explains itself. The furlough allowances of officers of the Indian service comes to £230,000; and the Indian Trooping Service, i.e., the cost of the transports which take British troops to and fro, £251,800. There is also an item, £6,000, for the passage of officers and troops otherwise than by troopship; and the heading "Miscellaneous," £,8,500. While the stores for India amount to £560 800; these are for clothing, ordnance, medical, and commissariat stores required in India. Certain corrections have been made by the Secretary of State to these totals which amount, with those corrections, to £1,920,600.

"Then we come to the non-effective charges. We pay the War Office for retired pay of the British forces who have served in India, both officers and men, £486,000, and there is a charge for non-effective Colonels of Royal Artillery and new line regiments, of £24,800; while the pay and pensions of non-effective and retired officers of the Indian service amount to £1,800,000, the miscellaneous pensions amount to £84,000, and the Indian military service tamily pensions to £26,000. A correction has also been made in these figures, but we have not got the details. The total as revised comes to £2,431,800, and the grand total under both headings effective and non-effective is The saving, £171,600, in the revised as compared with the £4,353,400. budget estimate for 1896-97, is due to reduced payments to the War Office on account of deferred pay, less payments for the Indian troop service, and large reductions in expenditure on stores. The saving in the estimate of 1897-98, as compared with the budget estimate of 1896-97, is a net decrease of £52,000. The increases are caused by an increase in deferred pay, £30,000, and increased payments on account of the retired pay of British forces, etc., and for the Indian service, £65,600. The decreases are chiefly in the Indian troop service for coal, £9,000, in army stores, £121,300, and other items, the net decrease being Kx. 52,000.

"It is only necessary to point out that when we speak of the charges made by the War Office against India, we must not imagine that the whole of the charges I have detailed are War Office charges, because a large portion of them are strictly debitable to Indian revenues. The charges, I may say for the information of the Council, which are really in dispute, are the payments to the War Office for the British forces serving in India and the non-effective charges for these forces.

"I will now deal with the Military Works estimates. Taking the Budget for 1896-97, including expenditure in England, exchange, and special defences, this amounted to Rx. 1,240,900 and the revised estimate in 1896-97 to

Rx. 1,216,400, so that there was only a small difference between the budget and revised estimate. On the Indian part of the estimates, however, there was less expenditure by about 11½ lakhs, or Rx. 115,000. This was to a large extent due to the sites for posts in the Tochi Valley not having been fixed, and to the impossibility of spending the money allotted. There were several other items upon which the money granted could not be spent, and certain works in the Bombay Command had to be postponed owing to the plague. Turning now to the estimates for 1897-98, the total sum, including English expenditure, special defences, and exchange, is Rx. 1,200,600. The estimates for 1896-97 were Rx. 1,240,900. The difference is, therefore, Rx. 40,300.

"The heads of the Military Works estimate in India are in round figures—Rx. 500,000 for original works, including works in progress, those to be commenced, and minor works;

Rx. 340,000 for repairs;

Rx. 280,000 for establishments;

and to this we must add other items, such as for Barrack Department, tools and plant. Th new works, 88 in number, comprise water-supply, drainage works, barracks, hospitals, a comparatively small sum for inland defences, and we have also to provide for ordnance, commissariat, and marine requirements.

"We have not been able to do much in the way of ordinary inland defences, and can only spend Rx. 10,000 on these for very urgent works. We have provided Rx. 18,000 for certain works on the frontier and coast defences, but have had to omit Rx. 25,000 for new works required for what are still called "Special Defences." We have provided for the works necessary for the accommodation and health of the troops in the Tochi Valley, at Gilgit, Chitral, and in the Malakand, in the amounts for new works which I mentioned.

"Although the Military Works grant is considerably in excess of the "crore," or Rx. 1,000,000, which was fixed some 17 years ago, we are really very little in excess of the average amount that was granted in the five years preceding the year in which that sum was fixed. Since then the army has been considerably increased, and the area in which military works are required has also expanded.

"I have to deal lastly with the estimates of the Royal Indian Marine. The net budget estimates for the Indian Marine of 1896-97 were Rx. 149,900; the revised estimate is Rx. 120,200, giving a decrease of Rx. 29,700. The decreases are due to less exchange compensation allowance, the absence of certain officers, savings in the dockyards, and in the purchase of marine stores and coal; while the recoveries have been swelled in connection with the fitting of transports for Suakin. Altogether the decreases amount to Rx. 32,800.

The increases are chiefly due to increased expenditure on salaries of establishments afloat owing to the employment of Royal Indian Marine vesse's in conveying troops to Mombassa and to and from Suakin, and the hire of the Laipura for the transport of troops after the wreck of the Warren Hustings; to repairs and coals supplied to Her Majesty's ships in the Indian seas, and to indemnification for loss of property to the officers and crew of the Warren Hastings. Altogether there is an increase of Rx. 19,900; and taking the increase against the decrease, there is a net decrease of Rx. 12,900, but to that we have to add the receipts due to the employment of Royal Indian Marine vessels for conveying troops from Mombassa and to and from Suakin, which comes to Rx. 16,300; so that the total decrease in the revised estimate, as compared with the budget estimate, is Rx. 29,700.

"The Marine budget estimate for 1897-98 is in net charges Rx. 139,100, whereas the budget estimate for 1896-97 was Rx. 149,900, so that this gives a decrease of Rx. 10,800. The decreases amounting to Rx. 33,400, are chiefly due to exchange compensation allowance and a reduction owing to the loss of the Warren Hastings, and to various other items, such as purchase of marine stores and coals, &c. The increases are due to the hire of the transport that will be necessary for performing the duties hitherto carried out by the Warren Hastings, repairs and coals supplied to Her Majesty's ships, and other Warren Hastings, repairs and coals supplied to Her Majesty's ships, and other warren which make up a total of Rx. 17,300; showing a net decrease of items, which make up a total of Rx. 17,300; showing a net decrease of

Rx. 16,100. Taking into account the receipts and charges, the net saving amounts to Rx. 10,800.

"One word more on the whole of the estimates with which I have dealt; the total saving on India, Home, Military Works and Marine estimates for 1897-98 is over Rx. 600,000 as compared with the estimates for 1896-97, and even if we eliminate the gain by the rise in exchange and the mobilisation expenditure, and on the other hand the rise in prices, the saving would still be very considerable.

"If it is not trespassing too greatly on the patience of the Council, and I fear I shall tax that to the utmost limits, I should like to indicate as briefly as possible the chief events in the work of military administration during the financial year which is now coming to a close. The first thing that occurred was the despatch of a force to Suakim on the requisition of Her Majesty's Government between the 21st and 26th May 1896. A compact force of about 2,500 officers and men, with 1,200 or 1,300 followers, was despatched from Bombay in eight hired transports and in the Royal Indian Marine ships Warren Hastings and Canning, The force returned in November and December; and although the Indian Contingent was not involved in actual hostilicies, we had the gratification of knowing that the services of the force were appreciated by Lord Cromer, a statesman who once sat in this Council by the military authorities in Egypt, by Her Majesty's Government, and that these services were graciously recognised by her Majesty the Queen-Emprees of India. It need hardly be said that the arrangements under His Excellency the Commander-in-Chief were in every way thorough and complete, and the Marine Department under Captain Gwyn, who was officiating as Director of Marine at Bombay, performed excellent service in the despatch of the force. It returned to India under the arrangements made by Captain Hext who had then come back from England after giving evidence of a valuable character before the Royal Commission on Indian Expenditure. I need hardly do more than allude to the fact that the question of the Suakin charges formed the subject of con iderable discussion between the Government of India and Her Majesty's Government. A blue book has been published, and if they have not already read it, I strongly recommend this to their perusal, and I believe that a careful study of it will induce some of my friends opposite to recognise that the Government of India for a series of years have staunchly lought the cause of India with respect to charges of this nature.

- "A very difficult subject had to be taken up by the Government of India during the past year. A Committee, the presuent of which was Mr Lyall, an able member of the Civil Service, was convened in 1894 to enquire into questions connected with the Military Works and Public Works Departments and the employment of Royal Engineers in India. That Committee furnished a valuable but rather voluminous report which has been exhaustively discussed and dealt with, and we have also had to take up the question of the establishment of Royal Engineers in India and the future organisation of the Royal Engineer service in this country, and many matters connected with that service As the conclusions to which we have come are not actually complete, I shall say no more on the subject but that it is one which bristles with difficulties, although we hope that we have arrived at an equitable solution of the problems presented to us. I gladly take this opportunity of mentioning that we have received much assistance from the presence of General Heriot Maitland, who was deputed by the War Office to represent their views in this matter.
- "Another point which ments attention is that certain Local Corps in Rajputana and Central India, which were directly under the Government of India, have been allotted to the Bengal and Bombay Commands respectively, and placed under the orders of the Commander-in-Chief, while at the same time the powers of the Agents to the Governor-General are safeguarded with reference to the distribution and movement of the troops and other matters.
- "I have already given the Council some account of how far the mobilisation requirements for the completion of the equipment of the field army have been fulfilled. The plan of preparing a field army for mobilisation was started in 1886; in the earlier years of its history, the work was entrusted to a Mobilisa-

tion Committee, of which Lord Roberts was President, and the work of that Committee was described by Lord Dufferin as a splendid monument of ability and industry. Year by year in the last ten years improvements have been effected, and a considerable amount of money has been granted. But, although we had for many years desired to obtain the money sufficient for the complete equipment of the whole field army, we felt that we could not press this owing to financial exigencies. Last year a considerable grant was given for the purpose. Owing to causes already explained, we have not been able to carry out our intentions entirely; but, at all events, we have done so to such an extent that the further equipment of the field army has allowed a revision of the arrangements so as to permit a more rapid concentration of the troops when necessary; and I hope that the Commander-in-Chief would say that the field army was now in an efficient condition and ready to take the field whenever its services might be required in any direction. We can never say that the plan is absolutely complete, because year by year we hope to effect improvements which will add greatly to the efficiency of the organisation.

"Good progress has been made in the work of the various Army Departments during the financial year. In the Commissariat-Transport Department I have already described the provision that has been made for the equipment of the field army, and that, with exceptions which are not considerable, the equipment has been provided. Various classes have been held for training noncommissioned officers of the Commissariat-Transport Department. The Bakery classes have produced good results in the improvement of the quality of the bread, and we have under consideration a proposal to extend the system of bread-making on English principles to the Madras and Bombay Commands during the next year. We have closed certain Government Flour Mills and have obtained flour from the open market at less cost. Under improved local arrangements in the Chitral District, and by fostering local enterprise there and along the line a larger quantity of supplies has been obtained locally. In the Bombay Command the Commissariat Department has taken up the grass supply, and grass farms have been started with good results, while in the Madras Command we have now sanctioned the formation of grass-farming operations as an experimental measure.

"As to transport, a small number of mules have been lent to the planters in the Darjeeling District; a larger number of siege-train bullocks have been lent to the Postal Department, and a certain number of mules. I only hope that these small beginnings will be largely developed, as I have long been convinced that the adequate employment of transport in peace time is a matter which must be thoroughly pushed. The transport in Burma has been re-distributed, resulting in a large saving. We have gathered further experience in transport from the Chitral campaign, and have just had a committee at Rawal Pindi under Mr. Thorburn, the Commissioner of Rawal Pindi, to assist us in coming to a conclusion in many important matters in which we think we can improve the arrangements for the collection of transport in case of emergency.

"In connection with the Army Clothing Department, I may mention that the new clothing scheme has been introduced from the 1st April 1896, which will, I think, be satisfactory and economical. Good work has been done in the clothing factories both at Alipore and Madras. During Colonel Toker's tenure of office many improvements have been made, and I regret that we are now

losing his valuable services.

"In the Ordnance Department the reserves of small-arm ammunition for Magazine rifles, '303 for British Infantry, and the Martini-Henry for Native Infantry, are complete. The power to manufacture '303 ammunition has been increased. The proof of projectiles and fuses has commenced at Balasore, and very satisfactory results have already been obtained. Two ordnance field parks have been completed for the field army for some years, but the parks for the other divisions are now nearing completion. The experimental manufacture of cordite will, I hope, commence in the last week in April.

"In the other departments connected with the Military Department, such as he Military Works and Remount Departments, excellent progress has been nade in the various branches of their work.

- "Several of the speakers who have preceded me have mentioned the subject of the home charges.
- "Considerable attention has been attracted to the evidence given before the Royal Commission on Indian Expenditure. In 1893 the Government of India pressed for an independent enquiry into the charges made by the War Office and other matters, and in 1895 a Commission was appointed. I suppose there are very few members at this Council who have waded through the two large volumes which represent the preliminary report of the Commission, with the evidence and appendices. Since those volumes were issued a considerable amount of interesting and important evidence has been published in the press in respect to War Office charges, by Lord Northbrook—who has long devoted himself to the subject and probably knows more of it than any man living—by Lord Roberts, Lord Lansdowne, and by my predecessor, Sir Henry Brackenbury.
- "The Government of India for a great many years have represented that the charges made by the War Office are higher than they ought to be. On the other hand, the War Office contend that they treat us too generously. I should like to refer for a moment to the despatch which was sent home by Lord Lansdowne's Government in 1890, which will be found in one of the volumes to which I have alluded. To that despatch was appended a memorandum by Colonel Anderson, now Controller of Military Accounts in the Punjab, and myself. I do not claim to be an expert in these matters, but I devoted a great deal of time to the subject, and the principles we advocated in that memorandum were accepted by the Government of India and are embodied in that despatch. Those principles have been accepted by Your Excellency's Government.
- "In the first place the Government of India did not admit that the short service system as at present worked is the best adapted to the requirements of According to the War Office actuaries, a British soldier will render to India no more than five years and four months' service when normal conditions have been reached. We said that was not sufficient; that the service should be somewhat longer, and that if the present arrangements cannot be altered. India should receive some consideration when the charges are assessed. An effort has been made to show that what we wanted was to return to the conditions of old days of enlistment for unlimited service or of long reengagements. This is an entire misinterpretation. All that we want is that men trained at the expense of India shall give a somewhat longer service, and shall not be sent home at the age of 25 or 26 just as they are becoming valuable soldiers. The normal condition of the army has not been reached, but the ratio of young men under 25 has increased from 33 per cent, in 1876 77 to 55 per cent, in 1895-96. It has also been asserted that the Army is physically more efficient than it was before when longer service obtained. Now, I think, I can prove that the decrease in mortality among British soldiers in India is not consequent on the introduction of short service; it is the result of measures which have been introduced at the expense of the revenues of India, beneficial to the health of the soldier. In the early part of this century the mortality was no less than 84 per thousand, but it gradually decreased until about 1877, when short service began to tell in India, the mortality was only 12.71. This was a year of low mortality. The year previous it was 15.32, and 1878, 2146. In 1895 it was 15'26, so that as the enormous decrease in the death-rate occurred before short service was introduced, or began to have effect, it cannot be said that short service alone has decreased mortality.
- "With regard to invaliding, it is undoubtedly the case that the invaliding ratio has diminished, but there has been an increase in the percentage of invaliding of men under 25 years of age and under five years' Indian residence, so that if the figures mean anything they mean that invaliding has increased among the more youthful portion of the army, and consequently that short service per se has increased and not decreased invaliding; in fact the decrease in the total invaliding ratio is no more due to short service as such than the decrease in mortality is a consequence of short service. In the numbers constantly sick there has been a considerable increase. The ratio of decrease was

from 71'35 in 1860, to 55'82 in 1877, when as I have said the effect of short service began to show itself in India, and it rose to 93 in 1895. I affirm, therefore, that the contention in Lord Lansdowne's despatch of 1890 that we do not get an army which is physically as capable as an army containing a larger proportion of men of somewhat longer service, is absolutely correct.

- " We maintained also in that despatch that the charges on account of the depôts at home were too much, as they were based on an organisation not adapted so much to the requirements of India as to the requirements of England. It is easy to say, 'do not let us quarrel about details,' but unfortunately it is upon the details that the capitation rate of £7-10-0 is based; we say that a £5 rate is sufficient. For my part I am quite willing to abandon details and to accept the £7-10-0 rate, if the War Office or the Treasury will give us a considerable rebate on the total sum. There were a great many other points with which I need not trouble the Council, which we took up and upon which I was examined when I went home in the winter of 1895-96 for the purpose of appearing before the Commission. We maintain that the Indian Army does supply a great addition of military power to England, that a large part of the British Army is trained at the expense of India, and that the whole of the men passed into the reserve from India have been maintained out of Indian revenues. We affirm that the guiding policy in this matter, as in the case of troops employed on expeditions, should be that of true reciprocation, and that the expenditure charged by England should be limited not by arithmetical details but by statesmanlike and broad appreciation of the conditions of the two countries. My Lord, my hon'ble friend the Maharaja of Durbhanga has, in alluding to these home charges, quoted the evidence of Sir Henry Brackenbury, and has called attention to the fact that Sir Henry Brackenbury considered that a very large portion of the charges levied by the War Office should be abandoned. I can only say that personally I should welcome any liberality from the Treasury at home of that kind, but I think my hon'ble friend did not perhaps appreciate that Sir Henry Brackenbury also proposed a large increase to the sublidy now given by India on account of the Navy. Taking the two accounts into consideration, they would work down, as mentioned by Lord Welby, the Chairman of the Commission, to about £,150,000, and that is considerably less than the reduction we proposed in the despatch of 1890, and which I personally pressed for before the Royal Commission.
- "As to the subsidy now given on account of the ships of the East India Squadron employed in Indian waters, I believe that it was never originally intended by Her Majesty's Government to charge any subsidy at all, and as we have provided defences for our ports at great cost, a defence squadron which has been, and is being, paid for by India for the protection of those ports, and docks for naval requirements, we consider that the subsidy which now stands at  $\int 100,000$  should be reduced to  $\int 50,000$ , the figure at which it stood some years ago. Personally, I consider that England could well afford not to charge any subsidy at all, and that to keep the great trade routes open by means of the Navy is far more imperative in Imperial than in purely Indian interests.
- "I think we may hope that an equitable solution of the questions, which have been discussed for so many years, may be looked for at the hands of the present Commission.
- requirements of the army in India, and in view of what has been said in some of the evidence which has been given at home, I think it necessary to lay before the Council a brief statement of facts. As you are all aware the British soldier in India is housed in excellent barracks, many of which, however, were constructed 30 to 40 years ago, and a considerable portion of the army is provided for in the hills in hut barracks during the hot weather—a measure largely due to the late Sir George Chesney. During this period much has been done with regard to water-supply, and I think it will interest the Council to know that out of the whole number of cantonments in India, between 50 and 60 have been supplied with pure water at a cost of 78 lakhs or Rx. 780,000, although I should think that this statement is scarcely complete, and that the figure is much more likely to be close upon a crore of rupees.

"In his evidence before the Commission Sir Henry Brackenbury is reported to have said that we are providing a cantonment or half a cantonment a year with pure water, and that some cantonments may be twenty or thirty years before they obtain a satisfactory supply, but that if we could take a lump sum of money we should not have our soldiers dying of fever and cholera because they have not a pure water-supply. The Council will be glad to hear that for the year 1897-98 we have provided a sum of about 11 lakhs, or Rx. 110,000 for either the completion or the initiation of projects for water-supply in cantonments, but although I think Sir Henry Brackenbury may perhaps not be aware that we are doing so much at the present moment, I entirely agree with him that a sum of this dimension is not sufficient, and that if we are to make a great stride in this direction, some other means must be adopted than that which now obtains of allotting a comparatively small sum annually out of the grant for Military Works.

"As far back as 1888 I advocated the completion of the water-supply of Indian cantonments from funds to be raised by loan. An eminent statesman characterised this as a voluptuous policy, and I am fully aware of the financial objections, and that from the financial point of view, it is more advisable to charge such expenditure against revenue, than to delude ourselves into thinking we have a surplus of revenue, by leaving out of the reckoning this heavy, though temporary, expenditure. However this may be, and I entirely admit the financial argument has great force, we cannot help looking with envy at the enormous sums England raises by loan when special expenditure is required for ships or fortifications, or barracks and sanitary measures, and the fact remains that we cannot complete our water-supply and drainage projects by the allotment of comparatively small sums annually, and I venture to hope that as our finances improve we may be able to largely develop and carry out our sanitary projects. The Council know what ravages cholera and enteric fever have made in the youth of the British Army in this country. Cholera has diminished of late years; in 1895 there were only 32 deaths in the British Army in the whole of India; but the enteric fever ratio of admissions to hospital has risen from 3 per thousand in 1871-72 to 26 per thousand in 1895-96. Bacteriological science has done much for us, but so far as I can gather from the report of the Sanitary Commissioner with the Government of India, we have not advanced as far as we hoped we should have done. Good barracks adapted to varying climatic conditions, pure water-supply, and good drainage are the great essentials to sanitation in cantonments, both British and Native, and we should never rest until these The Hon'ble Pundit Bishambar Nath has drawn attention to are obtained. the housing of the Native Army, and as far as I could gather he appeared to consider that while we provided for the British troops in palatial barracks, we rather neglected the Native Aimy. I agree that some 10 or 20 years ago the accommodation for the Native Army was not what it should have been, but at the same time we must recollect that that accommodation is much better than the classes from which the Native Army is drawn. A great deal has been done of late years to improve the accommodation for Native troops; we have to do it gradually as, according to the present system, we cannot provide any very great sum of money for the purpose; but I can assure the Hon'ble Member that there is no subject which I have more at heart, and I should rejoice if means were found to make a still greater improvement than has already been made in the housing of Native troops. We hope to start a plan of having sanitary officers in all cantonments to look specially after sanitary matters. This idea was broached long before the present time when naturally sanitary requirements have come specially to the front. And here I should like to say how deeply we sympathise with Bombay, Poona, and Karachi in their endeavours to stamp out the plague. The army is bearing its part for soldiers, British and Native, and Volunteers are assisting the civil officers and community, in doing splendid work.

"In connection with the requirements of the Indian Army in the matter of officers—a subject which has more than once been alluded to in the Council,—it is known that some years ago we endeavoured to establish a reserve of Indian officers to be drawn from the official and non-official classes. It would take far too long to explain the whole scheme for this reserve, which was very carefully

considered by a Committee, the President of which was General Morton, now Adjutant-General in India. But this proposed reserve of officers has from one cause or other never been practically in existence until quite lately, when many officers of the Public Works Department loyally volunteered for it. We thought that it would be a good plan to have a Committee comprising the official and non-official element to investigate the causes of the comparative failure of our scheme. A Committee has lately been sitting in Calcutta, again under the presidency of General Morton. But I wish to acknowledge most cordially the aid which we have received in the investigation of this subject from the members of this Committee; and our thanks are especially due to the gentlemen who represented the commercial and planting communities, for the valuable assistance which they have given to us.

"The Hon'ble Pundit Bishambar Nath also mentioned the subject of local supplies. I can assure him that the policy of obtaining local supplies is one which shall be pushed forward as far as it is possible. It is a policy which I have always had at heart, and the Military Department, I venture to think, has for a great many years done a great deal to support and develop that policy. Only lately we have instituted enquiries with regard to the more extensive use of country coal both in the Ordnance and Marine Departments; and I have done my best to further a policy which is, I believe, absolutely sound—that of making India self-supporting in all military requirements to the utmost extent practicable. I do not say that we have by any means reached the limit, but we have been able to do a good deal.

"As to the economies which can be effected in the future, I think that we must continue on the path we have followed in the past by endeavouring to analyse constantly all sources of military expenditure to see how the expenditure can be reduced with full consideration of the efficiency of the Army. I do not in the least depreciate the value of small economies, but I do think we must continue to apply ourselves to the investigation of the great sources of expenditure; but while I am on this part of the subject, I should like to invite the attention of the Council to the table which is given at page 51 of the Financial Statement. Taking the whole expenditure is estimated for in 1897-38, both in India and England, including exchange, you will see that it amounts to Rx. 23,341,200 net; but out of that amount no less than Rx. 19,862,300 is for regimental pay and allowances, Commissariat, Ordnance and non-effective charges, in none of which charges can any extraordinary reductions be looked for, so that Rx. 3,451,600 which includes, it may be added, a large amount of expenditure which cannot possibly be reduced, is the balance which is left after providing for these absolutely obligatory services.

"Under the head of Home expenditure to which I have drawn attention, we do trust that we may look for some reduction.

"In the Military Works expenditure, although I should be the list person to say that more economy cannot be practised, yet the wants of the army are so great in various ways, especially in sanitary improvements, that it is quite out of the question to look for a reduction of these estimates, especially when we remember that the maintenance of the great defensive works which are now practically complete must necessarily involve considerable annual expenditure.

"In the expenditure for Marine, economy is the witchword of the administration, while at the same time the service is in a highly efficient condition. We have sustained a great loss by the wreck of the Warren Hastings. Our only consolation is to know what perfect discipline was maintained by all concerned, and to this is largely attributable the small loss of life which occurred. We cannot be too grateful for the kindness, sympathy, and assistance afforded by the French officials and inhabitants of the Island of Réunion, and we have asked Her Majesty's Government, if this has not been done already, to mark our high appreciation of the conduct of the officials and inhabitants generally in a suitable manner.

"My Lord, the Hon'ble Mr. Ananda Charlu, as I remarked before, attacked what he calls the forward policy which he says has added six crores per annum to the Military expenditure. He has said that the ever-growing military expenditure is of colossal proportions; he traces every kind of evil to the Afghan War

and he asserts that military expenditure is the root of the financial collapse of India. Now, my Lord, this is a subject which I may say I am somewhat familiar Many years ago, in Lord Dufferin's time, I ana vsed the military expenditure and satisfied His Excellency as to the correctness of that analysis. Later on, in more recent years, I went into the subject very closely again. Accountant General has been good enough to supply me with a statement showing the net military expenditure for several years past. I have already occupied too much of the time of the Council, and I cannot possibly go into details, but I have taken the two years 1887-88 and the budget estimate for 1897-98. In the former year the expenditure is Rx. 13,666 308; in the latter year Rx. 15,277,800. This is of course without exchange, the loss in which I suppose my hon'ble friend will hardly attribute to the Aighan War; the difference between those two years, i.e., the rise in expenditure, is Rx. 1,011.492. I maintain that there is no addition of military expenditure which is not accounted for by the increase of the army and by the various ben-ficial measures which have been introduced for the welfare of the British and Native troops. For example, in the case of the latter, the increase of pay to the Cavalry and Infantry.

"There is a curious idea which is prevalent, that in the Council of the Governor General there is a strong miniary party ever insisting on the increase of military expenditure, always demanting the advance of our frontiers, and ever ready to plunge the country into expeditions or camp ugns. I can only say that my experience teaches me-and it is a pretty long one-that such a party does not exist and never existed. It is perfectly true that, as Lord Lansdowne remarked some years ago in this Council, our military liabilities have increased because on our northern and southern limits we are approached by two great military powers. Now, we desire to keep on the best of terms with them and to avoid the least chance of conssion, in is the state of things which Lord Lansdowne described has come to pass, the most elementary prudence dictates that we should provide adequate means of security. We have no quarrel and desire no quarrel, but the security of our land frontiers can only be obtained by an efficient and mobile army. An increase in the Army, of the most moderate description, was resolved upon some twelve years ago by Her Majesty's Government and the Government of India; and, apart from increases in pay to the Native Army, which were absolutely necessary, and of expenditure on measures of improvements essentially necessary for the welfare and efficiency of the soldier, whether British or Nitive, there has been no expenditure which is not accounted for by that increase. I have gone over this subject over and over again and can come to no other conclusion.

" As to there being a military party always desirous of advancing the frontiers of India and carrying out what has been termed "the forward policy," I should like those who think of the question to define what a forward policy is. In the history of all nations with enormous land frontiers such as we possess in India, it has undoubtedly been found necessary to exercise some control over the tribes in mountainous or difficult country on the land frontiers, and that has been the case in India. The result of what may be called the "backward" policy-going into the hills, and burning villages, and then coming out again-was certainly not successful. The great settlement of the limit of British influence with the Amii of Afghanistan, which has advanced so much under Your Excellency's guidance and which we trust will be completed at no distant date, will contribute enormously to the pacification and civilisation of the tribes immediately beyond the border of the plains. We have an example in what has been done by Sir Robert Sandeman, and how peace now reigns where anarchy and bloodshed always prevailed. I can vouch for the fact that among all the statesmen to whom is a tributed the support of the forward policy, there is not one who desires to do more than to exercise such a measure of control as will secure and make safe the countries for which we are primarily responsible. I have always been an advocate of the very gradual extension of that influence, but it is inevitable that our influence should be extended, and I . believe it to be in the best interests of humanity.

"But when we talk of the vast military expenditure which has occurred in obtaining the Army in India, taking into account every charge which can

possibly be assessed, what does it amount to? The trade of India, I am told, may be totalled at over Rx. 459,000,000; the cost of the Army, as we find in the Financial Statement, including charges in England, exchange and everything, amounts to Rx. 24,500,000, including military works, that is to say, 5'34 per cent. of this enormous trade; and this Army is for a country containing some 300 millions of human beings and an area of 1½ millions of square miles—a country, too, possessing many thousands of miles of land and sea frontier which it is necessary to guard.

"In his speeches in this Council my predecessor on more than one occasion alluded to what he called the last official will and testament of my lamented friend Sir George Chesney. Sir Henry Brackenbury informed the Council that Sir George Chesney had left with him a minute showing what were the reforms and improvements which he considered were still necessary in the Army of India. As Sir Henry Brackenbury pointed out, most of them have been accomplished; but the memories of India are short, and I venture to think that sufficient justice has not been done by the public, or even by the Army, to the great efforts, attended in most instances by complete success, which were made by Sir George Chesney during his long and distinguished career for the improvement of the administration and organisation of the Army in this country.

"In his speech in this Council last year Sir Henry Brackenbury summarised the wants of the Army. He said that the Army required more officers, more

transport, and more garrison artillery.

The can assure the Council that the first subject—the want of officers—has not been overlooked by the Government of India; it has been for many years a subject of anxious consideration, but our financial condition has never been prosperous enough to admit of our bringing the proposals to increase the strength of officers on the Indian establishment into practical effect. All I can say at present is that the subject is not likely to be shelved, although we must recognise the difficulty, if not the impossibility, of our adding to our military expenditure until our exchequer is in a more satisfactory state.

"In the matter of transport, I should be disposed to say that what we require is not so much an additional number of transport animals and carts, for we already have a large number of mules and carts, but an improvement in the organisation we possess, so that eadres of transport may be more readily expanded, additional attendants and reserves of this class of followers obtained, and that we require also that transport should be more largely and usefully employed in time of peace.

"As to increasing the garrison artillery in this count. I fear that must be postponed, and that we must look to the artillery volunteers to help us, at all events at the great ports. We already have very efficient bodies of volunteers who would prove valuable auxiliaries in the case of an attack by a naval power.

"It is scarcely necessary to inform the Council that the system of Military administration and the division of the army into four great. Commands, has continued to be during the past year an unqualified success. That is one of the reforms largely due to Sir George Chesney; its key-note was decentralisation of military business and military finance, and in the further development of those principles I look hopefully to the future.

If in the presence of the Commander-in-Chief I venture to express my own belief that the efficiency of the army of India is at a very high standard, I am only repeating what has been said by far higher authorities than myself. During the last ten or twelve years, under Lord Dufferin, Lord Lansdowne, Lord Roberts, Sir George Chesney, and in more recent years under Your Excellency and the present Commander-in-Chief, great improvements have been effected in the Army of India. Every year these improvements have been carried to greater completeness by the Commander-in-Chief and by my predecessor, Sir Henry Brackenbury, contributing to the comfort and welfare of the soldier, both British and Native, and to the maintenance of an efficient and mobile army administered economically, in the truest and best interests of the Indian Empire.

The Hon'ble Sir John Woodburn said:—"My honourable colleague on the left (Sir James Westland) has got a formidable business before him.

He has had very voluminous criticisms to meet, and it may perhaps lighten his task if I take up the answers to those remarks that have been made with regard to Famine work in India. In the first place, I should like to express the great pleasure with which I heard my friend the Hon'ble Babu Joy Gobind Law praise the efforts of the local Governments and officers in mitigating the pressure of famine in the land. Those remarks have the entire approval of the Government of India. His Excellency himself and I on another occasion have expressed the high appreciation of the Government of India, and now I am glad to say the people of India have endorsed it of the disinterested and devoted efforts that the local officers have made in famine relief. The Hon'ble Mr. Sayani in his remarks asked us to bear in mind the recommendations made by the Famine Commissioners, and to consider how far those recommendations had been given effect to during the twenty years that have elapsed since they were published. The first of these recommendations was the greater efficiency of relief, and I think everybody will agree with Babu Joy Gobind Law and others who expressed their opinions in the matter that the efficiency of the relief in this famine is containty superior to the efficiency of the relief in any previous one. The measures which the Famine Commission suggested as the result of their enquiries and experience have been for the first time at the disposal of the local Governments. They have been acted upon with intelligence and promptness, and the result has been, as I think I may say with confidence, a measure of completeness in the application of relief such as has never before been attained. It is not possible in any human endeavour that there shall not be imperfections, and I admit freely that there may have been occasions in the conduct of our operations in which the success has not been as great as we hoped it might be. But taken it as a whole I reaffirm that the efficiency of the relief on this occasion has been equalled on no previous occasion. The efficiency of the relief has been greatly assisted by the railways which have been carried over India. The Hon'ble Mr. Cadell and the Hon'ble Mr. Rees both bore testimony to the assistance which has been given and the quickness with which supplies have been poured into the countries requiring them: that system of communications that scheme of railways has without doubt not only assisted the supply of food to the people, but has greatly lessened the cost of the famine operations themselves. One speaker referred to the famine wage being a mere subsistence allowance. The famine wage was fixed at the instance of the Famine Commission as the result of their experience in operations of the kind. They came to the conclusion that unless the wage was a subsistence wage only, it would act as a temptation to people to abandon private work of every description and to flock to the Government relief works, and thus it would paralyse private undertakings of every description throughout the affected area. Mr. Cadell spoke of the relief given on this occasion by the suspensions of the Government revenue as one of the best methods that have been used on this occasion for the mitigation of distress. I should like to take this opportunity of expressing not only my own grateful thanks, but the grateful thanks of every local Government of India to the Finance Member for the readiness and the generosity with which he responded to every application made to him, whether for direct expenditure upon famine relief or for his sanction to the suspension of the revenue demands, whenever local Governments thought these suspensions expedient. In these matters there has been a great change from the attitude of the Government twenty years ago. The next recommendation of the Commission concerns the provision of communications and the extension of railways. I have already spoken about the railways. As to canals, Mr. Trevor has mentioned that large sums are being spent every year or every project which is likely to be useful. Experience has taught us in the past that many of these projects are neither remunerative nor do they add materially to the expansion of agriculture and the prosperity of the peasantry. It is proper therefore that in the light of this experience Government should be cautious and circumspect in the extension of irrigation projects until they are satisfied they will answer the purpose for which they are intended. The most radically important of the arrange ments which the Famine Commission concemplated is the improvement in the condition of the people. It is perhaps

inexpedient that a Member of the Government of India should express any very confident opinion on that matter, for he may be said to be not an impartial Measures have however been taken from time to time by the Government of India to take stock of their position in this respect, and they believe, tightly I hope, that the condition of the people is steadily improving. The opinion of Mr. Charlu is an opposite opinion, but I should like to refer him not to the opinion of Englishmen like Sir Griffith Evans and Mr. Rees,

although they are path was at sails extracted by July 1/16 Million of Sugar as sails as a sail of the distinguished fellow countryman of his own Province, Diwan Bahadur Srinivasa Rajhava Aiyangar, whose book I read in Madras the other day with interest. He has written a large book in which he has concentrated all the researches and experience of his life in India, and he has come to the conclusion that the condition of the raivats in Madras has immensely improved during the last fitty years. I cannot say whether the opinion of this gentleman is right or wrong, but there is the opinion of an Indian who has devoted his attention to the subject. I remember that one of the conclusions he came to was that the raivat in Madras was now called upon to pay out of his produce exactly two-fifths of what he was expected to pay out of that produce forty years ago. If that is a just conclusion there can be no doubt that the comfort and prosperity of the Madras raivat is now very much greater than it was then. In this connection I jotted down during this discussion some notes from papers which are accessible to all Members of Council. If it is true that the Indian raivat is more capable now of withstanding famine than he was forty years ago, I think we ought to get some evidence of that from the expenditure of the famine account. Now if Hon'ble Members will look at the Famine Commissioners' Report they will find that the expenditure in the famine in Behar in 1873-74 on precisely the same area which is stricken by famine now was 63 crores of rupees. If it is true as my friend the Maharaja of Durhhanga has said, that the present is the greatest calamity, the most severe disaster that has befallen Inoia during the current century—it that is true, then we should expect the expenditure on the famme of 1896-97 to be somewhat in proportion. Now, if Hon'ble Members will look at the Budget estimates they will find that the estimate of the famine expenditure for this vast disaster is less than the expenditure on the single famine in the district of Behar in 1873-74. In 1873-74 in those identical districts in Behar which are visited by famine now the daily average on relief for the period of ten months was 960,000 souls. At this present moment the famine has lasted several months, and I am grieved to say that there is every prospect of it lasting for several months more, but even at this present moment, when we are I hope, halt way through the famine, the total number on relief works is not half of what it was throughout those ten months twenty years ago. I do not assert that this is a conclusive or complete reply upon the question of the condition of the peopl; no doubt there are other circumstances which affect the result which has been attained in the present year. Nor do I assert for a moment that the people are not poor, or that the Government can in the least relax its efforts to improve their condition and their welfare, but I do venture to believe that this is a corroboration of the information which reaches the Government from many sources that the condition of the people is better now than it was twenty-five years ago, and that one of the causes why the expenditure per head of the population this year is so much less than it used to be is that the people themselves are really better fitted to stand famine when it does come. Mr. Playfair made a remark about emigration as a relief to the population. In all these remarks the Government of India heartily concur. They have done all that they can in the past to assist emigration outside India. They have done all that could be suggested in the way of assisting people to migrate from one part of India to another, where food was cheaper and more land was available, and where the means of livelihood were more easily obtained. But in India the system of helping natives of one part of the country to migrate to another has, I regret to say, never been very successful. The remarks that Mr. Playfair and the Maharaja of Durbhanga have made will be communicated to the Chief Commissioner of Assam. I am afraid that some of the experiments in that direction

in Assam before have not been very successful. The extreme unhealthiness of the country has deterred people from emigrating and undergoing the privations which are incident to the opening of an unhealthy locality. there is nobody who from his energy and experience in these matters is more likely to work out a practical scheme for the emigration of the people than the present Chief Commissioner of Assam. Any assistance that the Government of India can give to prepare a scheme of that kind will be most cordially and gladly given. My friend Mr. Bhuskute spoke about the Charitable Relief Fund. I did not quite follow all his remarks at the moment, but I think if he will look at the despatch which was written by the Government of India to the Secretary of State he will not find it stated there that any of those objects which he mentioned lay outside the scope of the system of Government relief. What was said was that the prime work of the Government of India was the preservation of life. The Government of India never said that the help of orphins, the assistance of cultivator, the provision of food for the pardanashin lay out-ide the scope of their benevolence. But they did say these were the objects to which private charity could best direct itself. Not as long as human nature remains sympathetic will it be possible to prevent private charity coming to the relief of the poor, and what the Government of India did suggest was that these were the directions in which private charity would be most useful. They did say they were unable with their official organization to get the information which was reached by private committees. There was work therefore for private committees to do in that direction which was valuable for the help of the poor. Now that mention has been made of this Famine Fund. I should like to take this opportunity of repeating what the Maharaja of Durbhanga said, and expressing as far as I can on behalf of the Government of India our admiration of the muniticent gifts of the charity and good will of England. I feel with the Maharaja that out of that charity and good will has sprung a new bond of sympathy and good feeling which must unite the people of India and England into a warmer community than has existed for many vears—a community of feelings and interests which we all, Indians and English alike, welcome as a fresh departure in warmer and closer accord."

His Honour THE LIEUTENANT-GOVERNOR said: - "My Lord, - If in spite of the invitations held out to me I say very little to-day, it is not because I have little to say, but because I recognise the fact, which I insisted upon last year, that there ought to be no distinction of interests between the Supreme and the Local Governments. We are all under the shadow of a common calamity, and this is not the time or place for me to discuss the question whether the burden of that calamity has been equitably adjusted to the shoulders that have severally to bear it. There are no doubt points at issue between the Government of Bengal and the Financial Department as to the local budget for next year and the details of the new Provincial Contract, but those issues must be settled in an official manner by official correspondence. I will only, therefore, now express the hope that the Government of India will, when the present period of storm and stress has passed over, see its way to reconsidering the precise terms of the present settlement, and will, if it can, restore to Bengal some portion of the contribution which we are now called upon to make to meet the enormous deficit caused by famine. I believe we shall be able to show at the proper time that the way in which the emergency has been met in Bengal will compare favourably-I do not say as regards efficiency, for other Provinces may hold their own in that respect, but as regards economy—with the results in any other part of India.

"I must, however, be allowed to throw out one general suggestion with reference to the policy of Provincial Contracts as at present worked. I do not entirely accept Mr. Sayani's views of these contracts, but there is much force in some of his trenchant criticism. We have, as he has pointed out, the authority of Sir David Barbour in his evidence before Lord Welby's Commission for the statement that the present practice is not in accordance with the original intention. He says:—'I must say that when the Provincial system was started, I do not really think it was intended that the Provincial Government should have a portion of their resources taken away periodically.' 'If you

take all the surplus you to a certain extent remove all the inducements to the Provincial Governments to economics. It is a weakness the periodical revision may be necessary under present conditions, but it diminishes the value of the system. Take the Province of Bengal, with a population of between 70 and 80 millions of people: well that province is big enough to have an independent financial system.' He goes on to explain that owing to financial exigencies the Government of India takes at revision not only its own share of the increase in the divided revenues, but also a portion of the increase that has accrued to the Provincial Government. I do not know that I agree with Sir David Barbour when he says he 'would rather see the Central Government embarrassed than the Provincial Governments starved,' but he is certainly dissatisfied with the existing system. Again my predecessor, Sir Charles Elliott, speaking with all the authority of the President of the Financial Committee of 1885-86, and an ex-Member of the Supreme Council when the Bengal Contract of 1892-97 was under consideration, strongly urged a modification of the present system 'so that the contract should be a continuing one not subject to sudden ruptures and renewals, but that its leading principle should be that all the revenues of the province should be Provincial, the Government of India receiving a certain percentage on the entire sum which should be the contribution of the Province to Imperial Government and defence.' He also represented \*the unreasonableness and the hardship of requiring every province to give up a constantly increasing share of its revenues whenever a new contract is framed.' I am not now concerned with defending or advocating Sir Charles Elliott's particular proposals: I take perhaps a stronger view than he did of the claims and responsibilities of the Imperial Government. But I quote him as being with all his unique experience profoundly dissatisfied with the present system. Sir J. Westland will probably tell us as he told us last year, and has quite recently told me that Provincial Governments do not understand the system or its raison d'être. My Lord, I think we do understand it—at any rate we have learnt by suffering what we have to accept as the authoritative interpretation of it. But what I venture to urge is this, that the Government of India should, with the consent of the Secretary of State, refer the whole question to a Conference at which the Provincial Governments should be adequately represented, and endeavour to lay down the lines of a system which would be satisfactory to the Provincial Governments while meeting fairly the undoubted exigencies of Imperial finance. No system can be sound which with all its admirred advantages of diminishing Imperial interference in petty details, leads to so much quinquennial bickering and heartburning and involves so much uncertainty and haphazard in Provincial Administration. My Lord, I wish to do nothing to diminish the power or prestige of the Imperial Government. My instincts and experience are all in favour of a strong central administration. But I do not think that the present system is favourable to strong administration. It places the Imperial Government in what seems to me a false position—a position of apparent antagonism to its own local agents. In framing it and working it, successive Finance Ministers and Secretaries of State have simply dictated their own views without giving Local Governments an opportunity of being heard, except as to details after principles had been laid down authoritatively, I had almost said despotically. I should wish to see Your Excellency's Government initiating a change in this respect. The Local Governments want to have their say as regards principles also. It would, I feel certain, strengthen, and not weaken, the Imperial position. Again, if the policy of the present day is to be one of decentralisation in legislation and finance, let us for any sake devise a workable scheme. As matters stand, the Provincial Government is bound to justify to its local Council and the local public mancial measures which it is only allowed to criticise within hard-and-fast limits laid down by the Financial Department of the Government of India. Speaking for myself, I am ready to give loyal · effect to all the orders and policy of the Supreme Government. If I found I could not conscientiously do this, the remedy is easy, and in my own hands. But it would be better for both of us-and I speak for all Local Governmentswere our financial relations regulated as much as possible by automatic selfacting principles-save when some serious calamity like widespread famine or national exigency like a great war comes to sweep away all ordinary rules

and rally, as they would do, all the Local Governments to the side of the Supreme Government in simple and self-sacrificing unity. That is, my Lord, the present position, and I refrain from any criticism of the Hon'ble Member's Budget. I cannot, indeed, admit that the contract arrangements of the next five years ought to be dominated by the fact of famine in their first year. Here, however, I find myself tempted outside the lines which I laid down for my own guidance in this debate and I will say no more. I will only therefore urge again that the time has come for examining here in India—and not by Commissions of non-experts sitting at Home—the whole question of the financial relations of the Provincial to the Supreme Government, and I am sure that if in making this examination Your Excellency would only take the Local Governments into co-operation and confidence, a happy issue would result both for them and Your Excellency's Government.

"I have now, before I close, to say a very few words with regard to the speech made by the Hon'ble Mr. James. The Hon'ble Member has arrogated to himself the rôle of enlivening the sombre and dreary course of the discussions in this Council by a series of light and playful pleasantries. I was at first, therefore, somewhat doubtful as to whether I was to take seriously the attack he made upon the Province I have the honour to respect, but as he went on it appeared to me that he really did mean it, and then I could only account for the attack by recognising the fact that we had among us a smiling Rip Van Winkle come from the sands of Sind who was absolutely ignorant of the whole course of Administration in the recent history of Bengal, and who had not taken the trouble to get up the case which he was so ready enough to start. He made an attack indirectly upon the Permanent Settlement. I need scarcely say that no responsible Government would ever dream of making any attack upon the Permanent Settlement of Bengal. The idea that the Permanent Settlement can be touched is an old exploded fallacy which I believe no Government in India—until we have come to be ruled by Socialists from Whitechapel-would ever dream of putting forward. But it is said that because Bengal has benefited so much by the Permanent Settlement, it is right, proper, and fair to the other Provinces of India that it should be severely taxed, and the hon'ble gentleman told us that we ought to levy local rates and local taxes. As His Highness the Maharaja of Durbhanga has already pointed out, the slightest acquaintance with the Bengal Statute Book would have revealed to him the fact that Bengal does now levy an enormous amount in local taxes, no less than 87 lakks of rupees being realised by provincial and local rates in Bengal. The Hon'ble Member made various suggestions as to local taxation."

The Hon'ble Mr. JAMES:—"A Police rate—Provincial taxation, not local taxation."

His Honour THE LIEUTENANT-GOVERNOR:—"He certainly suggested that we ought to impose local rates. If Provincial is used in a limited sense I may say that half of the sum I have mentione is provincial taxation, and is devoted as at present to works in Bengal. The Hon'ble Member described an imaginary conversation of his with a Collector who pointed to a road and said he had got half a lakh of rupees from Government for that road. Well, if we got half a lakh for that road, he got it from provincial cesses, for the Government of Bengal has no funds of its own to spend for such purposes, except such funds as it receives from these cesses. regards the question as to whether the Bengal Government pays its fair share of taxation as it stands. I think the faintest study of the Yellow Book would convince the Hon'ble Member, if he chose to refer to it, that this province pays far more than any other province in India, and if it is able to do so, I maintain that arises largely from the settled condition of its land tenures. What has to be recognised is that since the Permanent Settlement the lands and landed interests have become largely sub divided. Infinite varieties of tenures have been created, and sold and resold for value. The landed interest in Bengal is not epresented merely by a few rich landholders as Mr. James seemed to assume. We have some rich landholders, and I am happy to say that the rich landholders

do more than their duty by their estates, but we have an enormous landed interest in Bengal contributing to Provincial and local taxation of various kinds. I will not detain the Council longer. I will only say the Province of Bengal is quite open to examination in regard to its finances and in regard to the position which it occupies with reference to its contributions to the funds of the Imperial Government."

The Hon'ble SIR JAMES WESTLAND said :- My Lord, -I shall have to address myself perhaps at some length to the observations regarding the system of Provincial Contracts which have been made by the Hon'ble Mr. Sayani and by His Honour the Lieutenant Governor of Bengal, but before doing so I desire to point out to the Council how entirely justified I was in the opening remarks which I made in pointing out that the Finance Minister was on these occasions subjected to continual demands for money and that he got no assistance whatever in finding a way to obtaining that money. I find the Hon'ble Mr. Stevens and the Hon'ble Mr. Sayani, both of them, pressing me with the view of getting additional assignments to their respective Provinces. His Honor the Lieutenant Governor has also made exactly the same demand. The Hon'ble Mr. Stevens has pointed out the desirability of our engaging in sanitary and other improvements, and the Hon'ble Mr. Bhuskute has also pointed out that it is desirable that at the cost of the revenues of India money should be furnished for the re-establishment of the peasants who have been left in dire distress in consequence of the famire. For all these purposes it will be seen that money is sought for from the Finance Minister, but with the exception of certain proposals from the Hon'ble Mr. James not a single indication has been made as to where the Finance Minister is to find the money. There is always a theory that by setting some mechanical operation in motion the rupees will be produced, and that is the notion against which I warned the Council before the debate began, but which apparently has guided the Hon'ble Members in some part of the recommendations which are made to me. It is quite true that one suggestion has been made with regard to the revenue, namely, that we should extend the system of the Permanent Settlement in Bengal to the other Provinces of India. This suggestion was made by the Hon'ble Mr. Sayani in almost the same breath in which he pointed out the desirability of securing all sorts of beneficial progress to the Provinces and to all Provincial Departments. Surely it is impossible for any Finance Minister to carry on the government of a country with perpetual demands for progress in all expenditure, if he has to settle his principal source of revenue in a permanent fashion so that no further income can be got from it.

I shall come back to the question of Provincial Contracts and the relations between the Provincial Governments and the Supreme Government, but I wish first of all to make some remarks upon the observations which the Hon'ble Mr. Charlu has offered with reference to the Famine Fund. I should have thought that the current year in which we are spending an unlimited quantity of money upon the very objects for which this Famine Fund was set aside, gave sufficient proof of the wisdom of the policy on which that Famine Fund was based. I should have thought that this was the last year which any adverse critic of the Famine Insurance policy would select for criticism, because it is the year in which as it were we have finished the prescribed cycle of events, the year in which all the preparations which had been made according to the policy of Famine Insurance were coming to maturity, and in which we were now to prove whether the Famine Fund really had met its objects or not. I am not going to bandy quotations with the Hon'ble Member regarding the original intention of the pledges which have been given by the Government on the subject. I am very glad to see one thing, however, and that is that he admits in his speech · that the words of Sir John Strachey at least do not support the extreme view which he takes in this matter. Sir John Strachey was even more the author of Famine Insurance than Lord Lytton was, and if he finds that Sir John Strachey's ideas regarding the administration of the Famine Fund do not altogether agree with his own, I should think the first suspicion that ought to cross his mind is that it is he and not Sir John Strachey that is wrong. But I suppose he will add the tracket that the tracket that the tracket that the tracket the tracket that th admit, that Lord Lytton himself is an authority on the subject and that Lord

Lytton himself can state exactly what it was that he meant, and I would take this opportunity of quoting a short explanation which Lord Lytton gave and which bears upon this very subject. He said in discussing one of the Financial Statements:—'As regards the alleged diversion of our Famine surplus from the purpose for which it was raised, I think that my Financial Colleague has sufficiently shown that there has been no such diversion of it. The Government of India when defining that purpose distinctly repudiated any intention of regarding or treating the proceeds of famine taxation as a separate fund, or a branch of the revenue in any wise differing as regards the financial conditions of it, from the funds required for the administration of justice, the maintenance of military establishments, the provision of public education, or any other recognised permanent claims upon the revenues of the state.'

So that Lord Lytton's opinion also regarding the proceedings which had been taken at that time is not in conformity with the Hon'ble Mr. Charlu's views as to the way in which our Famine Insurance Fund ought to be managed. I should think also that the Famine Commission might be reasonably quoted as an authority on this subject. They delivered their Report on the 7th July 1880 so that it can hardly be said that their views on any subject were based on any intention of justifying the misconduct of the numerous Governments which have succeeded Lord Lytton's. Their statement is "To this end arrangements were made to secure a surplus of one and a half millions of income over ordinary expenditure in addition to the annual surplus of half a million otherwise regarded as proper. It was determined that this surplus should not take the form of a fund specially allocated to meet the cost of famine relief, because such an arrangement would be financially inconvenient and objectionable. The intention was simply that asource of revenue should be provided which would enable the Government to carry out the principle on which it had for some years insisted that the relief of famine distress must be regarded as a charge constantly liable to recur which must be met like all other obligatory items of State expenditure." When the Hon'ble Member, therefore, says that the Famine Insurance Policy cannot be carried out without setting aside separately from the general revenue accounts in some separate form or other a distinct body of money, he is evidently basing his opinion not on the authority of statements made by the founders of the fund and by the Famine Commission at the time of its institution but upon some pre-conceived notions of his own which he has read into the statements then made,

His Honour the Lieutenant Governor has been referring to a certain tax which was imposed in Bengal for the provision of roads, communications and other local expenditure. Now it is very curious that this particular coss is one of the items and in fact the principal item in what was called the tamine taxation. It will be found quoted in the Financial Statement of 1879-80 where Sir John Strachey enumerating the taxes which had been imposed on account of famine began the list by putting down the Bengal Public Works cess, at that time 33 odd lacs. This cess was by law applied to the construction of roads and to various other local requirements, and if that cess was imposed as "famine taxation" and was declared to be applicable to roads, etc., and has been so applied ever since, I ask the Hon'ble Mr. Charlu how according to his plan it can possibly be the case that when a particular tax was declared to be part of the famine insurance taxation, the sum so collected became ipso facto the fund which was instituted. It must be obvious if in the policy of the Famine Insurance it is laid down that a tax shall be levied upon lands in Bengal and that it shall be applied to communications, roads and other local objects, and that the levy and expenditure of this tax is nevertheless part of a Famine Insurance Fund or Grant (I do not care by what name it is called),—surely it is perfectly obvious that in that policy there was no intention to bottle up a Famine Grant in any particular shape or to put it into any particular receptacle into which when the famine came upon us we should be able to dip our hands and find the money ready for us. The Hon'ble Member goes on to tell us that it is perfectly obvious and imperative that a Fund such as was created by Lord Lytton's Government must be re-established, and then he goes on to tell us 'it is useless in this connexion to point out as I once did that if all

that was suggested at the time had been done since the last great famine, there ought to have been seven crores either in the shape of paying and tertilising irrigation works, or as a credit to the Fund, entitled to be now called out over and above what has been spent under that head.' I ask is that not exactly the position in which we are at present. Have we not got 7 crores? Hon'ble Members will see the exact figures given in my statement. The exact figure comes to a little over seven crores, but we have got that money exactly in the position the Hon'ble Mr. Charlu says it ought to be, namely, either in the shape of fertilising irrigation works or as a credit to the Fund. It seems to me therefore that according to the views which are taken by the Hon'ble Member, although we may not have followed—and in my belief ought not to have followed—the method which he lays down, still we have attained precisely the result which his method would have reached, and the attainment of that result is the best proof that the Famine Insurance policy of the Government is that policy which ought to command his assent.

I am not going back over the old ground. Hon'ble Members for the most part know, as well as I do, that Sir John Strachey and the founders of the Famine Insurance Fund looked forward to the time when we should not be able to meet our current expenditure out of our current revenues, because our expenditure would be dreadfully enhanced by the necessary provision for famine relief, and our revenue would be very much curtailed by the same cause. We have reached that stage now, and under ordinary circumstances if a Finance Minister were to present a Budget which declared that in the current year there was a deficit of two millions and that in the next year he expected a deficit of 21 millions he would be bound at the same time to state in what manner he intended to provide for that deficit. In any sound financial system it would not be possible to pass over that deficit without pointing out in what manner it was proposed to meet it. But the whole object of the Famine Insurance Fund is to provide beforehand for this very deficit, and as pointed out in my statement we regard and accept this deficit now as a set-off against previous surpluses brought about by reason of the Famine Insurance Policy, and we therefore meet the deficits of these two years by simply putting them down in our accounts, and we nevertheless claim every credit before the world for a sound financial position.

Now, my Lord, to go on with this vexed question of the Provincial settlements. The Hon'ble Mr. Sayani, if I correctly followed him, stated that the arrangements of the Government of India were made upon the theory that the revenues were not the revenues of the separate Provinces and were not appropriable to the expenditure of several Provinces but were the revenues of a common fund, the local Governments being merely the agents of the Government of India for their realisation. I think he mentioned the theory in some words like these, only for the purpose of condemning it. Well, I wish to assert that theory in the most positive manner I can. The revenues of India are the revenues of the Government of India-its constitutional possession. The Government of India is a body created by Act of Parliament, and if reference is made to that Act of Parliament it will be seen that the revenues of India are the revenues of the Government of India and of that Government alone. Every action that the local Government takes in respect of them must be justified by a specific order of the Government of India; the Local Governments derive their powers entirely from the Government of India and apart from that Government they exercise no financial powers whatever. Now I may go on to expand a little and show what the real meaning of this claim is. I may begin by taking an illustration. will imagine that the residents of Calcutta come to His Honour the Lieutenant-Governor of Bengal with a remonstrance regarding the application of the revenues which are levied in Calcutta itself. The stamp revenue in Calcutta, the excise revenue in Calcutta, the assessed taxes levied in Calcutta, all amount to a very large sum. The inhabitants of Calcutta, I will imagine, make a representation to the Lieutenant-Governor that it is unjust that these revenues levied in Calcutta, and paid by the residents in Calcutta, are distributed over the expenditure in other places. His Honour the Lieutenant-Governor would justly point out that this claim was based on a false foundation. He would point out that the wealth of Calcutta was entirely derived from its being the commercial centre of a large tract of country; he would point out that the administration of this tract of country was in the hands of the same body (whether you talk of the English Government or of the Government of India or of the Government of Bengal) which administered Calcutta. He would point out that if the districts behind Calcutta were in the hands of another power, if they were not organised, if they were left either to anarchy or possession of a foreign Power, Calcutta would never be what it is,—it would not be a centre of the wealth and commerce of the great Province of Bengal. He would point out further that in taxing the people of Calcutta he was only taxing the general wealth of the Province of Bengal. Its commerce all tends to this centre. Many wealthy landlords who derive their revenues from the lands in Bengal come to Calcutta and spend it here. Calcutta is a city which is inevitably linked with the Districts of Bengal and cannot be separated from them and would not exist without them He would further say it was out of the question that different principles should apply to the taxation and administration of Calcutta and of the districts of Bengal, and he would say that for financial purposes they must be taken as one single fiscal body and that the tax levied in one place must be considered appropriable to the expenditure all over the provincial administration.

But now I go further and ask why this principle should stop at the confines of Bengal. The division between Bengal and the North-Western Provinces is merely a geographical line. There is no division as regards the distribution of wealth or trade. There is no division as regards the fact that all this country, whether the North-Western Provinces or Bengal, supplies the commerce of Calcutta. Calcutta derives its commerce and its wealth from the whole of the North-Western Provinces and even from the Punjah as well as from Bengal. The same argument therefore which justifies His Honour the Lieutenant-Governor in using the taxation which is levied in Calcutta as part of the general funds usable for the general purposes of his administration, carries us farther and shows that the appropriation of this taxation cannot be confined within those boundaries, but the amount must be, in part at least, equally appropriable even further North. Bengal is a wealthy country which has many large cities, but its wealth is derived from the fact that it lies in such a position that the wealth and trade of other Provinces drain through it. The revenues of Bengal therefore cannot be justly claimed by the people of Bengal as entirely appropriable to their own purposes, but must be considered at least with reference to the claims upon them arising out of the administration of the Provinces further away. I am taking Bengal only as an illustration, but exactly the same arguments apply to the revenues of Madras and Bombay. They are all territories which derive their wealth from the fact that they lie between a hinterland and the sea, and that through them the wealth of that hinterland passes to the sea-board.

I take another illustration to show that the revenues of these provinces cannot be claimed as appropriable only to expenditure within their geographical limits. Supposing Bengal existed, as at one time it did exist, as a separate Province; that the North-Western Provinces were in the hands of a foreign Power which owed no allegiance to the British Crown. What would be its necessities? It would have for one thing to maintain a very large army. In the case of Bombay, if you go a century back, you find that it was surrounded by great and warlike Chiefs of Rajputana and Central India, and by a powerful Mahomedan Chief, the Nizam; the Mahratta powers were continually on its frontiers; and Bombay had to maintain its integrity by possessing a large military force. The same may be said of Madras. Mysore at one time was a foreign territory and Madras had to protect itself by a military force against Mysore and also against the Government of the Nizam. The British Power has advanced since these days. It now covers the whole of the interior country and the consequence is that Bombay, Madras and Bengal have no longer to maintain within their borders the military forces which under a different system they would have to maintain. The number of soldiers in Bengal is very small, but the reason is that the army, which under other circumstances we would have to maintain in Bengal, has passed forward into the Districts of the North-Western Provinces and is now scattered over those Districts and also over the Punjab. The warlike populations, which under other circumstances would swoop down upon Bengal and against which Bengal

would have to protect itself, are now themselves peaceful subjects of the British Throne, and are held from a military point of view by the soldiers which are located within their territories. Similarly, in the case of Bombay we have now moved its troops forward. They are stationed in Mhow, they are stationed up the valley of the Nerbudda, they are stationed within the Nizam's territory at Hyderabad. But those military forces would have to be located in the military districts of Bombay, if circumstances had not changed so as to enable us to carry them forward into other lands. Now can it be legitimately claimed in any way that the revenues, on the one side of Bengal or on the other side of Bombay, are not legitimately appropriable to the maintenance of Every Province in India gains enormously by the fact that the other Provinces in India are held under the same dominion as uself. It might be possible to imagine a state of things where Bengal was possessed by the English, the North-Western Provinces by Russia and Bombay by some other Power. Under these circumstances, what would happen? Would not each of these Provinces be burdened by an enormous military expenditure from which at present it is entirely free. So that every Province benefits by the fact of the other Provinces being grouped and combined with it under the single tenure of the British Power. If that is the case you see there again the argument which prevents any one of those Provinces, from claiming any exclusive right to the benefit of the revenues raised within its geographical area, and justifies the Government of India in looking upon the whole of those revenues as contributed to one common fund which is to be administered not for the benefit of the particular Province but for the common purposes of the Empire.

I need not go on to talk of the other mutual relation between the Provinces. Railways now run joining one Province to another and linking them into one common system. You have the charges of the central administration in this country and the charges which are administered by the Secretary of State. You have the payment of interest on debt. In all of these each Province has its share. On all these grounds y u find that it is absolutely impossible—even if you were to attempt to sit down and work out the problem - to assign any particular revenues as properly appropriable to the expenditure reamy one Province.

Still less is it possible to consider them as assigned to the comparatively small portion of the expenditure which is called Provincial, and here there is one great nastake made by many members The importance of Provincial expenditure naturally bulks very largely in the eyes of viliais. They see round them what is being spont inponicivil administration and they see in every direction the many requirements that have to be met in civil administration. and in all those matters in respect of which financial powers are given to the Local Governments. It is not unnatural for them under these circumstances to regard the administration of the Provinces as the main purpose of the revenues of the Government of India. But really this is not the case. If you look at the accounts you will find that there is no justification for looking at the Provincial Governments as having to provide for such a large proportion of the expenditure. I pointed out this last year, but I would ask the attention of Hon'ble Members to the Yellow Book which I laid upon the table a week ago. If you look at the accounts there on page 13. where the whole of the expenditure of India, in India not in England, is distributed between Imperial, Provincial, and Local, you will find that the expenditure on Imperial account amounts to 44½ crores and the expenditure on Provincial account amounts to only 20 crores - less than half the Imperial. So that even as regards the distribution of expenditure between Imperial and Provincial, the Provincial only bears a very small share. This also shows you how impossible it is to base any theory of financial administration upon a system of the appropriation of the revenues of each Province to that Province and to no other Province.

Every Hon'ble Member will admit, I fancy, the entire truth of the theory which I have been urging-the theory which regards all revenues as revenues of a single empire—so far as concerns the circumstances which existed before the Provincial service scheme was initiated. Before 1870 every expenditure wherever it was incurred was expenditure of the Government of India. Now I would ask what is there in this Provincial scheme which leads Hon'ble Members to suppose that it ever was the intention of the Government of India to give up any portion of its revenues. That was in no degree the purpose of the scheme, taking it either in its

initial form in 1870 or in its subsequent form in 1877. It was merely lopping off a certain portion of the common revenue and placing that portion of revenue in the hands of the Provincial Government, as agents of the Government of India, under certain definite conditions and terms, and telling it, "you have the charge of all this expenditure, and we give you so much of our revenues in order to meet it," You will not find in any of the documents relating to the institution of the Provincial service scheme any foundation whatever for the theory that the Government of India at any time parted with its dominion over its own revenues or intended to apply any new system of administration to them. In the same way as before 1870 or before 1877 it was free to apply revenues derived from any part of the Empire to the expenditure in any other part, in that same way it remained free and has remained perfectly free up to the present time. And so when the Hon'ble Mr. Savani tells me that the Government of India is always coming down on the Provincial Governments and asking them for more and more, and when His Honour the Lieutenant-Governor begins to talk of my demanding money from him in this last Provincial Settlement —a contribution from his revenues—I deny the position altogether. I admit that the Government of India five years ago assigned certain revenues to the Government of Bombay, to the Government of Bengal and to other Governments, but that assignment was made for five years only. It was distinctly limited to that term. At the end of the five years the Government of India re-enters absolutely into the rights it previously possessed, and then, if the Provincial Government is to continue to exercise any financial powers, a new Provincial Settlement has to be made.

Now upon the question of periodical revisions I wish to point out that, if it were possible to regard the assigned revenue and the assigned expenditure of any Provincial Contract as both of them absolutely stationary, it is obvious that a contract made in 1877 upon the basis of the stated amounts of expenditure and of revenue, is a contract which could subsist for all time. But both revenue and expenditure are progressive and, I am thankful to say that, at present, at any rate, apart from the calamities of the present season, revenue is more expansive than expenditure. Now upon an increasing revenue there are these claims: In the first place there is the claim of the tax-payer, The tax-payer has a right to demand that we shall not spend the whole of our taxes if we can carry on the administration with a smaller amount. He has a right to say that we should be as economical as possible and that we should not consider ourselves justified in perpetually levying from him the same rate (and an increasing amount) of taxation it by any means we can secure a reduction of it. That, therefore, is the first claim upon an increasing revenue—the claim of the tax-payer. The second claim—and I deliberately put it in the second position is the claim of an increasing expenditure. In a country like India, progressive in all Provinces, more in some and less in others, there are continually new requirements which have to be met. I admit that the increase of revenues ought in some measure to be diverted to meet these requirements; but it is obvious that if we admit an increase of expenditure equal to the increase of revenue, we shall never have anything whatever wherewith to satisfy the first and primary claim which I regard as that of the tax-payer. What we actually do when we take a Provincial Contract, is that we divide the revenue tor a time between the Imperial Government on the one side, and the Provincial Government on the other. As a whole, the revenue, Imperial and Provincial, is about equal to the expenditure, Imperial and Prov-Altogether the total revenue does not exceed the expenditure incial. more than 2 or 3 per cent. of the amount. While we hand over to the Frovincial Government a share of that revenue equal to its expenditure, we keep for ourselves on Imperial account a share of the revenue which is equal to our share of the expenditure. Now taking both of these together, as I pointed out, we would be in a very unsound financial position if we used the whole of the increased revenue in meeting increases of expenditure. The obligation lies upon the Provincial as well as upon the Imperial Government to limit its expenditure in such fashion that it shall have some revenue to give up—some revenue which can be utilised, if possible, for the remission of taxation. It is this necessity—an absolute necessity of a sound financial system—which gives rise to these periodcal revisions of the Provincial Contracts. It is not consistent with sound finance

that we should find ourselves at the end of five years in such a position that the Provincial Government has got to retain the whole of the revenues that were assigned to it five years before, because it is obvious that if that were the case there would be nothing remaining, so far as the Provincial share of the revenues is concerned, to satisfy what I have called the claim of the tax-payer. Now in what possible way are you to make a contract of a permanent character which will meet this claim of the tax-payer. There are two ways in which you can do so. In the first place you can follow the plan which we at present adopt, that is to say, we make over the revenues definitely for five years; we make a comparison of revenue and expenditure when we come to the end of the five years, and if we find it possible, we call upon the Provincial Government to give up part of its revenues, that is to say, part of the increase of the revenue which has taken place during the five years. There is another way in which it can be done, and that is that instead of giving the Local Government the whole of the increase of its share of reverue, we can say it is only to get half or some other proportion, and the remaining half is to be resumed to the general account in order that, if possible, it may be utilised for remission of taxation.

His Honour the Lieutenant-Governor has quoted from Sir David Barbour an opinion which Sir David Barbour gave before the Commission now sitting in London, that this intention of periodical revision was not present to the minds of the original authors of the Provincial system. I am afraid that Sir David Barbour at that moment had forgotten his facts. I shall read a sentence which is taken from the Financial Statement of 1877-78, the very Financial Statement which developed the system of assignments of revenue. In fact Sir John Strachey in this statement is talking of the new provisions for the assignment of specific evenues in place of an assignment fixed in amount. What he says is:—

"The most important of the revenues transferred are excise, stamps, and the hitherto reserved revenues under Law and Justice: the net revenue assigned under these heads is £640,000; and the transfer has been made subject to certain conditions. These sources of revenue have gone on pretty steadily increasing throughout India, and it is not proposed to surrender to the Local Governments any part of that normal growth of income which might have been expected to continue if no change of system had been made. On the other hand, while we desire that the Local Governments shall share largely in any increase of revenue to which their own improved administration may lead, it is evidently reasonable and necessary that the Imperial revenues shall share in this increase also."

This, as I say, is the declaration made at the time of the assignment of revenues. It is obvious, therefore, that the provision for the revision of the contract in the sense of withdrawing from the Provincial Governments part of the revenues they enjoyed, was an essential part of the original revenue-assignments system.

I ought to have mentioned when I was talking of the two measures which may be adopted to resumption of part of the increase of Provincial revenue, that it is more advantageous for the Local Government that it should get a full share of this increase of revenue for five years, and then have the excess taken from it, than that the excess should be taken from it every year as would necessarily be the case if it were allowed only portion of its share of increase and not the whole. So that of the two possible systems, that system which has been adopted is the most favourable one to the Provincial Governments. But there is another reason why the system of revision is necessary, and that is that the settlement of a permanent contract involves a dip into futurity which our financial experience at least shows us we are entirely unwarranted in making. I tegret to say that there is nothing more uncertain in many respects than Indian finance. Last year we were swimming with our heads far above water, looking forward to a time when part of the taxes which have of late years been imposed might be considered as capable of remission. Before we had gone very far we saw that the calamity of a famine was upon us, and at the end of this financial year we proclaim deficits of large extent. Is that not a lesson that one ought not to prophesy too securely about Indian finance, or make arrangements which

involve an assumption of permanency in the relations between revenue and expenditure?

"There is one thing to be borne in mind in respect to these revisions, in respect to any contract of the kind, and it is this, that the Government of India is responsible for everything that is done in the matter of expenditure and revenue all over India. That is a responsibility of which it can never wash its hands. It can never say to a Provincial Government, 'I have handed over to you certain revenues, and I am very sorry you have gone beyond them but you must get out of the difficulty as you best can. We cannot remain in that position and stand aside. We are as much responsible for a deficit in the Provincial accounts as we are for preventing a permanent deficit in our own account. It is, therefore, obvious that if we make a permanent contract with a Provincial Government, that contract must be an entirely one-sided one. It is a contract that must be based on these terms : that if everything is successful, and if the Local Government finds its revenues sufficient for its increase of expenditure, then the contract would remain good. But if the Local Government through any calamity loses its revenues, or finds an excess of expenditure over revenue which is perfectly unavoidable then the Government of India would have to come forward to help it. The contract can be permanent only in the cases in which its permanency favours the Local Government. It is rather assumed in all these discussions that a revision of contracts must necessarily be a revision in favour of the Imperial Government. Now 1 would draw attention to the fact that in the current revision, at any rate, the revisions have not been all in favour of the Imperial Government. We have found, as a matter of fact, that through certain circumstances which I need not here explain, certain Provinces, namely, the Punjab, the North-Western Provinces and the Central Provinces, are all in such a position that they can not be expected to get on without increase to their previous assignments of revenue. The revision of revenue in these cases has to be made to the detriment of the Imperial revenue. It may be said that we might have left those Governments to flounder in their deficit. But we cannot divest ourselves of responsibility, both financial and other, for their administration, and moreover we are their bankers; they cannot provide funds out of their present assignment to meet what we consider their necessary expenditure, and it is perfectly impossible for us to leave them in that condition. We have satisfied ours lives that this deficit of Provincial resources cannot be met otherwise than by adding to the Provincial revenue, and we have therefore in those three case come forward to add to the assignments given them in 1892, and to establish them again on a sound footing, running from 1897. It is very natural that His Honour the Lieutenant-Covernor and the other Governments which find themselves in prosperous circumstances, should decry this system of revision, and say that it is extremely desirable that revisions should not take place and that they should be left exactly in the position in which they are at present. But if a vote were now taken among the Local Governments, I can give the names of three who would give an opinion directly contrary to the opinion expressed by His Honour the Lieutenant-Governor. It is very curious, but I was reading a short time ago the record of certain deliberations which took place in 1892 among the members of the Government of India on this very question of prolonging the terms of the settlement. Sir David Barbour at that time was Finance Minister. He pronounced it to be impossible, as it most certainly is, but one of the members who pronounced very strongly in favour of prolongation and declared that the term of the contracts should be made longer was Sir Charles Crosthwaite who afterwards became the Lieutenant-Governor of the North-Western Provinces. If he were now asked for his opinion he would say, I am afraid, that Sir David Barbour was perfectly correct and would admit that the system of revision was necessarily a part of the Provincial contract.

"There is another theory to which utterance has been given to-day in the speech of the Hon'ble Mr. Sayani—a speech I admit which was very pregnant in suggestion, and which it will be useful for us to read at leisure—he made a suggestion that it was wrong that two-thirds of the revenue should remain Imperial and that one-third only should remain Provincial. I watched to see whether he would give any reason for this opinion; there was none

he simply said there were certain objects of expenditure which were very desirable under Provincial Governments, and if they had more than one-third of the revenue they would meet that expenditure. I have not the smallest doubt of it. I do not wish to hint that Local Governments make bad use of their money, on the contrary, I am quite sure they would make excellent use of more money if they had it. But taking the figures of 1895-96 the total amount of expenditure for which revenue has to be provided comes to 44 crores of rupees of Imperial expenditure, and 20 crores of Provincial expenditure. Well, we have for that purpose, as I have pointed out, a nearly equal amount of revenue, namely, 64 crores to distribute. At present we give 20 crores to meet Provincial wants and we keep 44 crores to ourselves to meet Imperial expenditure. Now, if we are going to start on some abstract principle that the Provincial Governments ought to have some theoretical proportion of this revenue and that that theoretical proportion is something more than 20 crores, that we ought on a sort of a general consideration of comparative necessity of Provincial heads of expenditure and Imperial heads of expenditure to give to the former more than 20 crores, then I ask how are we to provide for our own 44 crores? We If we give 21 and, thus enhance the Prohave only 64 crores altogether. vincial share of revenue by one crore or 5 per cent., we reduce our own available revenues to 43 crores. How, with that 43 crores of revenue, we are to meet 44 crores of expenditure, I confess I do not know. Of course it would result in our imposing some new tax in order to find the missing crore. And that, as I said in my first speech, is what I desire to bring home to hon'ble members; that is, there is no use of our talking of providing for increases of expenditure of any kind without considering where we are to find the money for it; that if expenditure is increased it means that we have either to put a direct burden upon the tax-payer or, at least, postpone a remission of taxes which would be otherwise possible.

The Lieutenant-Governor has alluded to another matter which I cannot help thinking a very serious one, namely the consequences of the Provincial Governments having, like the Government of India, expanded their Councils. These Councils take, and are justified in taking, and it is their business to take, a very deep interest in the finances of their Provinces. They naturally see the requirements of the Provinces, and they naturally bring those requirements sharply and continually before the local administrations. The financial questions do not now lie between the Government of India and the head of the local Province. They are now questions between the Government of India and a local Governor, subjected to all the urgencies of his local Council. There is one difficulty in this position at present, a difficulty which will have to be met when we examine the question which His Honour has pressed upon us, a question to which I may say I have given no small amount of consideration. The difficulty I allude to arises from the fact that, under the present constitution of Provincial Finance, the Local Governments do not have to find funds by exercising their powers of taxation. A local Governor is not in a position to say to his Council regarding a great part of the expenditure pressed upon him that 'if you want this expenditure, you must be content to bear the necessary new taxation'. At present the expenditure is pressed upon him always in the shape of requesting him to get a new assignment from the Government of India. The burden, therefore, of supplying the money under present circumstances falls upon the Government of India. It is here that the difficulty arises, because each Province has to weigh its demands for expenditure, not against the burdens which it itself would have to bear, but against the possibility of throwing burdens upon the whole of India. Now in touching upon the subject, I wish it to be understood that I do not speak for my colleagues. I have stated that I have given some consideration to the question of an alteration, in some respects, of the Provincial system, because I feel with His Honour the Lieutenant-Governor that the present system is one which cannot last. The Government of India cannot be placed in the position of having to bear all the expenses and all the odium of having to impose new taxes; but at the same time if the expenditure, which is pressed upon us by the various Local Governments, is to be met, it is a question of new taxation and of nothing else. The idea which has struck me as a possible issue out of this—an idea regarding which I have conversed with various high officers and also with His Honour the Lieutenant-Governor-is that we

should separate the Provincial Revenue and Expenditure into two classes, one being the general account and the other the local account in every province. There is at present local taxation levied for local purposes, but there is no definition as between the appropriation of Provincial revenue, and the appropriation of Local revenue to these purposes. Local Boards bear only a portion of the expenditure for medical purposes, for educational purposes, for roads and various other things, and this is the class of expenditure in which Local Councils are naturally most urgent. It includes a class of expenditure which, as my Hon'ble friend Mr. Stevens mentioned, is extremely urgent in Bengal namely, that of sanitary improvement. But as matters are at present arranged, the local taxation is nowhere equal to meet the whole of this expenditure, and the consequence is that the Provincial Government has to meet a great deal of it itself. The result is that when pressure is put upon the Local Government to find funds for this class of expenditure, it is in the form of demanding further funds out of the general revenues for meeting the expenditure and not of proposing any increase of Local boards. Now it strikes me that it would be well to separate off the whole of this class of expenditure, whether it is met out of local taxation, or whether it is, as at present, largely met out of the general revenues, into a separate account, and in respect to that separate account, to make a permanent assignment from general revenues to the Local Government. There would be no revision wanted in a contract of that kind. If, for example, we found that we could separate off the whole of that expenditure as it stands in Bengal, we would say that for this expenditure a certain definite sum fixed once for all would be given out of general revenues in addition to Local taxation to cover the whole amount, then we might make that portion of the account an absolutely separate one. We would treat it as a separate branch of finance under the Local Government and under the Local Councils. The result would be that the Local Councils when they pressed, as they are continually pressing, (and I do not in the least degree wish to indicate that their action in pressing is unreasonable on their part,) but when they press for expenditure of that kind they would also know that they would have to find the means for it by some sort of local taxation. That is the theory of financial control and responsibility; the whole theory is that those who press for expenditure should know that they will have to bear the burden of it. If, for example, we were to hand over the cesses and taxes as revenues for local purposes we would be placing in the hands of local Councils a power of getting more revenue if they thought it worth while. There is a system of finance of this kind which I took the opportunity of studying in Belgium some years since. There is there not only a central Financial body but a Provincial body whose functions are defined exactly in this way, that is to say, certain classes of expenditure are made over and are to be provided for by those Provincial bodies and the Government makes them a definite and final assignment for the purpose. The assignment in Belgium is part of the assessed taxes and the local taxes besides. The result is that these Provincial bodies, if they want to extend the class of expenditure in their charge, have to do it by finding local taxes or by adding to the assessed taxes. The assessed tax in Belgium is not equal in every Province. Of the total amount part is an assessment common to all Belgium which goes to the central Government, part is an assessment varying with each province, and going to the Provincial Councils. The Hon'ble Mr. James will also be glad to hear that one of the sources of Revenue of the Provincial Councils of Belgium is a dog tax.

"These are the general lines in which it seems to me a solution of many difficulties will be found. We will have to continue the present system so far as it relates to the general functions of the Government, that is to say, the administration of the country, the administration of law, and the various other big branches. With regard to this part of the account we have to do exactly as we do at present, continue the five years' contract system, but it is not for the most part in that class of expenditure that new and heavy demands are made on the Local Governments.

"And here I take the opportunity to say something about a particular demand in Bengal pressed upon me by more than one speaker to-day, and that is with regard to the General Hospital in Calcutta. In this matter I can speak for the Government of India and for His Excellency the Viceroy as well as myself. We

perfectly recognise the extreme urgency of this demand. It is very sad that when we compare the City of Bombay and the City of Calcutta we find one of them with magnificent hospitals founded by merchant Princes, and the other so devoid of proper provision of the kind. We do not possess these merchant Princes in Calcutta, and the consequence is that we have a General Hospital in which I agree with my Hon'ble friend Mr. Chalmers that the only thing to be done with it is to raze it to the ground. Now I will read a paragraph from the Government of India's letter of the 17th March last, to the Government of Bengal on this subject.

'The Government of India feel that this decision (that is to say, that we could not afford all the money the Lieutenant Governor asked for) will, in one respect, cause great disappointment to His Honour the Lieutenant-Governor, namely, in respect of his plans in connection with the European General Hospital in Calcutta. They do not differ from His Honour's estimate of the urgency of this work, \* \* \*.

'The strain of the present famine has unfortunately further postponed the expenditure; but the Government of India, while excluding from immediate consideration any additions to the assignment on account of this special demand, hope that it may not be found impossible for them to give some assistance towards it when the financial horizon becomes clearer.'

"That is hardly a pledge, though I admit that it means that if we were well off we should try to find our way to helping the Lieutenant Governor of Bengal to build a hospital, which would be worthy of Calcutta and would meet the tremendous demand that there is in Calcutta for a decent European hospital.

"The Hon'ble Mr. Stevens has also accused me of want of generosity towards Bengal in this last Provincial settlement. I reply to the general accusation of illiberality by pointing out that at least I have been more liberal in this revision that in any previous revision the Government of India has been, inasmuch as in three provinces out of the eight I have enhanced assignments. But with that one passing objection I will address myself to his figures on the subject. And in passing, I demur altogether to His Honour's statement that the matter is in dispute between the Government of Bengal and the Financial Department. It is quite true that the Government of India has issued orders on the matter through the Financial Department, but His Honour the Lieutenant Governor is sufficiently well-acquainted with the course of business in the Government of India to know that in an important matter like this, although those orders were issued through the Financial Department, they are really the orders of the Government of India as a whole. Now I wish to draw attention to one paragraph in the Financial statement, in which I showed the exact figures of the way in which the various Provinces had been dealt with. If reference is made to paragraph 50 it will be seen that in the present revision we have allowed for expenditure in Bengal which is 10'9 per cent. in addition to the expenditure which was provided for in 1892. I think that is a very fair allowance on the face of it. If any Government increases its expenditure at the rate of 109 per cent. in five years, I do not think it has much to complain of if we say we do not see our way to allow of any further increase. His Honour the Lieutenant Governor has made a claim that his province contributes more to the Central Government than any other province. The question of what each province contributes is a very difficult one, and to tell the truth I do not think it can be solved. It is rather singular that precisely the same claim has been made on this occasion on the part of the Government of Madras. I know the Government of Madras believes that it is a sort of milch-cow for the supply of the other Local Governments of India. I do not wish to pronounce any opinion as to whether any Government contributes more than or less than its fair share. It is absolutely and entirely a question of opinion because although you can take much of the revenue and say it belongs to a particular province, you cannot say with respect to very large sections of the expenditure how much, in any distribution between the Provinces, ought to fall upon each. The Hon'ble Mr. James has been somewhat severely attacked in respect of his observations on this point, and I desire to come to his rescue in explaining some matters relating to the Government of Bengal. Although I do not altogether agree with what he said, still I may say that in respect to the question of the amount which the Government of Bengal contributes to the common fund, there is isomething to be said for

the view that in one respect at least Bengal does not pay the same amount of revenue and is not assessed on the same scale as the other provinces; that is of course in respect to its land revenue. Now I do not want to say anything about the Permanent Settlement; I accept it as a fact and there is an end of it. But there is one thing to be remembered and it is this. Supposing the various Provinces of India had each remained from the beginning on a separate financial basis; that their funds had not been joined altogether, as the Scotch lawvers say, in hotch-pot; that they had always been conducted on entirely separate financial systems, such as exist at the present day in the Australian Continent which has five separate Colonies, each of which is financially separate from the other. Supposing Bengal and the other Provinces had been independent up to the present day, I think it is quite evident that Bengal would have had to put up with a smaller scale of expenditure than other Provinces for the simple reason that it would not have the means of providing what the other Provinces can pay for; its revenue being in one respect assessed on a smaller scale than the other Provinces. I do not for a moment say that we ought not to place it in respect of expenditure on a level with other provinces, because my theory is, as I have already explained, that the revenues of India are the revenues of one single body and the expenditure must also be recognised as the expenditure of one Empire. But I think that it is quite fair to remind Bengal that in being placed on the same level with other provinces in respect of its demands for expenditure, it is receiving at the very least an adequate measure of justice from us.

"My Lord, I am very sorry at this late hour to take up more of the attention of the Council, but I do wish to make one or two remarks about the question of the poverty of India. There is one false coin which I want to nail to the counter, and that is that statement about the R27 which has appeared over and over again in the arguments of every individual who lectures upon the poverty of India. I do not know how often I have seen it, but I cannot say I have heard it in Council until to-day and I will now show exactly what the statement means. I am afraid that the Hon'ble Members who have hitherto been arguing on the basis of this R27 statement for the poverty of India have failed to take into consideration what its real meaning is.

"The statement is made in paragraph 173 of the Financial Statement of 1882-83. I brought that Statement with me as I brought a great number of other documents. Long experience has shown me the general line of argument that will be taken in these discussions, and I bring accordingly a number of documents with me on the chance of their being required, and this is one of them. The statement accurately quoted is that 'it has been calculated that the average income per head of the population in India is not more than \$27 per year.'

"Now this R27 is always talked of as the income of a family. The Hon'ble Member to-day compared it with the English agricultural wage. The English agricultural wage is a wage upon which a family lives. This R27 is nothing of the kind. It is the average income per head of the population. Well now, if you look at the census returns for India you will find that the proportion of males between 15 and 50 years of age is as nearly as possible one in four of the population. This statement of R27, therefore, is exactly the same as saying that the average annual income enjoyed by every male person in India between the ages of 15 and 50 is four times R27, or R108, that is R9 per month. Well, no person who knows India would base upon a statement that to every male adult there was an average income of R108, or of R9 a month, the argument that India was utterly poverty-stricken. I quite admit that there is unfortunately a very large number of male individuals who do not possess the R108, but that is by reason of some other gentlemen, who are more fortunate, running off with so much more than their share of the average. Far be it from me to deny that, reckoned by western standards, the population of India is a poor population, but such descriptions of its poverty as have to day been given are not justified by the calculation that every adult male in India enjoys on the average an income of Ro per month.

"As the Hon'ble Sir Griffith Evans pointed out, it is very common to look back upon the good old times, but if there were golden times in

India before we ourselves came into the world, I have never seen any facts brought forward in support of the statement, and the facts quoted by the Hon'ble Mr. Charlu seem to me to have a very peculiar application to it. He says it is a matter of common notoriety that last century European adventurers came over here and went home with their pockets full of loot. Well, the allegation with which he was contending was that the natives of India were subject to robbery and oppression of every kind; that they never got anything wherewith to enjoy themselves; and to say that European adventurers then joined in the loot is surely not to say that the people were better off in India at that time. But as bearing upon the particular question I will recall one statement which Hon'ble Members will find for themselves in the history of famine given by the Famine Commissioners. The only famine of ancient times of which we have any particular information is one in which the Famine Commissioners say it was computed that one-third part of the population died. Well, if one-third part of the population died,—we won't say that no part of the population dies now—no doubt a famine like the present cannot be survived without a large increase of mortality, but it is absolutely certain that nothing like one-third part of the population will die this time—the mere fact that one-third part of the population died proves that at that time the population was extremely poor and where not enjoying a golden age. A theory has been started—not in this Council—that famines are entirely due to the wickedness and neglect of the Government of India. My own impression is that famines occurred before the British Government in India came into existence, and that the British Government cannot be charged with introducing the state of things in which famine occurs and in which famine reduces the people to great misery. It is certain that we cannot look back as I am afraid some gentlemen do -I am not speaking of members of this Council-we cannot look back to, and sigh for the naturn of, the halcyon days in which the failure of the monsoon was the death-warrant of one-third part of the population affected.

"I pass on to a few questions which Mr. Playfair propounded to me and to which I must either give an answer or refuse to give an answer. I find that, barring questions which I have already dealt with, the only question he has asked me is that relating to the loan. I am afraid I must, on the present occasion, refuse to give any information as to what the intentions of the Government are. We mean to make the fullest use of that reserve which we express every year in the Budget when announcing our intentions. I will only say, with reference to one point, namely, that we have no information as yet which would warrant us in saying that we shall have any contribution from Native States towards the loan. So far as we know the loan, if it is issued, will be offered for public subscription.

"The Council will be glad to know I have no more matters on which I have taken note which will require any observations from me. I thank Hon'ble Members for the attention they have given me during the time I have taken, and I regret that I was not able to collect my remarks within a shorter time. It has been necessary for me to occupy the Council for some time, as I cannot avoid replying to the remarks that have been made on the Financial Statement; and such remarks on an occasion like the present form the main portion of the day's business."

His Excellency THE PRESIDENT said :- "The comments of Hon'ble Members, though they have covered a wide field, have naturally to a large extent assumed the form of a criticism of the action of the Government in one or other of the Departments for which my Hon'ble Colleagues are responsible, and they have offered such explanations as were available. I suppose of no question is that more true than of the Provincial Contracts which have bulked largely in to-day's discussion. So far, therefore, as the action of the Government of India in this matter on this occasion may be deemed to require defence, I associate myself entirely with the Finance Member, and wish to add

"I should, however, like to say a word or two on the attitude towards each other of the Government of India and Local Governments on matters such as

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this. There is, I think, in some quarters an unfortunate tendency to represent their interests as, if not hostile, at any rate as distinct and separate, perhaps conflicting. I consider this a mischievous mistake. The Government of India and the Local Governments have each their functions to perform; but, as the Lieutenant-Governor has pointed out, they are all parts of the Government of the Queen-Empress in India, and it is their duty to look for agreement and not for difference. For my part I entirely sympathise with the Lieutenant-Governor and the Local Governments in their desire to have means at their disposal to improve their administration and to minister in various ways to the well-being of the people. We in the Government of India are not altogether without aspirations of the same kind, but I admit that the Local Government is brought necessarily nearer to the every-day needs of the people. The question is not as to the object, but as to the means of attaining it. Now a subordinate Government in any country can attain its objects either by using resources under its own control, or by drawing upon resources which are outside its own control. So long as it restricts itself to the first, it has a just claim to a large measure of independence. But, unfortunately, that state of things is seldom possible unless the purposes for which the subordinate Government is created are confined within narrow limits. In all other cases the subordinate Government is compelled to appeal to the Central Government for assistance, because it is the Central Government alone that can levy and administer the funds that are derived from the general taxation of the people. And this must include all the more important heads of revenue.

"The appeal on behalf of the subordinate Government is no new thing: I have seen it again and again in various forms, and not only in this country Sometimes it is for a larger share of the revenue, sometimes for greater permanence in the amount of the assignments. In every case, if the Central Government does its duty, it is told it has given less than what the Local or subordinate Government wants. I think myself that it is desirable to make as much as possible of the revenue of a Local Government consist of moneys which are entirely under its own control, and it may be well worth while to consider, before the termination of the new contracts, whether the Government of India could not devolve upon Local Governments the responsibility of levying some part of the revenue which now consists of allotments from Imperial Funds. The Hon'ble Sir James Westland, speaking on his own behalf, has indicated that he is not averse to the consideration of the subject, and the Lieutenant-Governor has made a suggestion as to bringing it before a conference, of which I will only say that it will receive from me as a friend of decentralization, all the consideration which is due to But whatever the Imperial assignany suggestion coming from him. ment, be it a larger or a smaller proportion, I maintain that the Government of India will fail in its duty if it does not retain a constant and strict control over it. Remember, every assignment of this kind is a direct hindrance to the remission of taxation. So long as the same body imposes the taxation and is responsible for the expenditure, it can be called to account if taxes become excessive; and it will always bear in mind the necessity of diminishing, if possible, the imposts on the people. The tying up of a large part of its income by its permanent devolution to a spending authority, which is not also a taxing authority, directly diminishes these incentives to economy, and the inevitable result is that growth of income is used for increase of expenditure and not for remission of taxation. Without a surplus, remission of taxation is rarely, if ever, practicable; but, as I share with my Hon'ble Colleague the hope that the financial prosperity of India is suffering only a temporary eclipse, I think he was bound to use every effort to secure that the full opportunity remains when the sun of prosperity shines forth once more.

"The consideration to which I have just referred, i.e., that we need note deem ourselves enveloped in a perpetual cloud of misfortune, leads me to another point on which I desire to say a word. I have observed it said that

'the Viceroy's zeal for railway construction, which in itself is commendable enough, is now leading him to insist on an expenditure which the country cannot afford; and I have noticed that most Hon'ble Members have alluded to the subject and have done so in terms to which I can take no exception, and have made an earnest, I might say a personal appeal to me to re-consider this matter. Now I never like to take to myself credit that does not belong to me; and if zeal in railway construction is commendable, I can only, as I have said before, share the commendation with successive Secretaries of State. They and I came to the conclusion that the time had come when the rate of progress in railway construction might with advantage be increased, and I was able last year to avalon to the Council the general outlines of the progressing last year to explain to the Council the general outlines of the programme which we hoped to carry out. I believe that no one then thought it unreasonable. Certainly it did not exhaust the possibilities; for we found, when we looked into the matter a few months later, that we had received some 130 other schemes for the extension of railway communication. But it is said the times are different, and there is a pressing demand for a large sum of money. Well, I will be perfectly frank in the matter. This seems to me simply a question of ways and means. We have our financial advisers in India, and our financial advisers in England. If between them they cannot find the funds required for a programme of railway construction, beyond all question it must be curtailed. I should be the last man to object. So far they do not think this necessity has arisen and last man to object. So far they do not think this necessity has arisen, and I am glad of it, as I suppose most Hon'ble Members are glad. I am glad, however, for special reasons of my own. I have confessed to some share in increasing our rate of railway construction, but I think I have been far more anxious to systematise our methods. I am convinced that the system, or rather want of system, which used to prevail, was the cause of an immense amount of unnecessary labour, annoyance, and waste. Mr. Trevor has explained to you certain steps we have taken to ensure a comprehensive review of the situation. I look to great results from that review, when the procedure has been completely developed. But there is one thing essential to its success and that is that the decisions which result from it should be absolute—that the programme, when settled, should be adhered to. I believe that never before has a more strenuous effort been made to adhere to a deciared programme than during the last year. So far from being carried off our heads by the clamour of new lines, we have resolutely resisted many a temptation to add to them. One of the chief difficulties in famine relief operations is to find works on which to employ the people, and not unnaturally new railways are frequently suggested. We have strictly adhered to our principle not to embark in any railway not included in our programme. And we have been able to do this without in any way curtailing the opportunities of local authorities; for, as one of the results of our conference, we were able without any delay to indicate to all Local Governments what lines in their districts were sufficiently advanced in the way of survey or otherwise to enable us to define the alignment, and we told them that in these cases we were prepared to make such arrangements that the earthworks should be available for relief works.

"I hope I have said enough to show that my only object is to treat railway construction as a simple matter of business. I believe strongly in its being beneficial to this country. I desire to see its progress steady rather than rapid, and I know that sudden changes and contractions are fatal both in method and economy. But I have never wished, and would never consent, to set it above all other considerations.

"It is impossible not to read famine in every page of this Budget. It has swallowed up the hopes the Hon'ble Finance Member held out to us last year, and we are still unable to see clearly how or when we are to escape from its influence. I could have wished that the Hon'ble Mr. Ananda Charlu, who has in former debates criticised the action of the Government in the matter of famine insurance, had seen his way to acknowledge that the experience of this winter has shown that the Government has not, after all, been so far

wrong. Can any one venture to calculate what the position would have been if the Government, during the last fifteen years, had not imposed taxes for famine insurance, and spent the money on the improvement of the means of com-munication and other protective works? Further, if the estimates which the Local Government have made are correct, the sum total of the deficits which my Hon'ble friend has to make good does not amount to more than 4½ crores of rupees. But the famine insurance money, so far as not spent on protective works, has been used to permit the Government to avoid the creation of debt. That means to say that at this present moment the Government would otherwise have incurred 5 crores more of debt, and it could now raise 5 crores, if necessary, for the purposes of famine expenditure without increasing its liabilities beyond what they would have been had the idea of famine insurance never been propounded. The Government can raise this money now, and on better terms than ever before; and it seems to me that the fact that they have dealt wisely and prudently with the yearly balances devoted to this purpose is abandantly proved. I think there will be no dispute that we are at the present moment providing without stint whatever is required for coping with the great calamity. I would fain hope that the recognition of these facts would tend to promote a sense of the integrity of the Government, and also general good feeling. We have alongside of it that remarkable manifestation of generosity which has poured into India from all parts of the world during the last few weeks—a constant flow of subscriptions, large and small, exceeding yesterday a crore of rupees. It is impossible to estimate the blessings which will accrue to many a sufferer, and I think I may without impropriety on behalf of this Council acknowledge the deep gratitude we feel to the Lord Mayor of London, and all those who have worked with him to bring about this splendid result, and to testify to the sincerity of their sympathy with their fellow-subjects in distress.

"One word only I would add. My Hon'ble friend Mr. Sayani in the course of his remarks referred to one point, namely, the condition of the people. No one feels more keenly than I that Government does not discharge the whole of its duty even if it provides adequate funds for meeting calamities like that of this year and administers them well. These calamities are, I fear, inevitable in the circumstances of India. But Government is bound never to close sight of the condition of the people, or to fail to take any opportunity it can of ameliorating it. Sir J. Woodburn mentioned the other day that the subject, and specially the indebtedness of the people, had been under our consideration. It is one of the disappointments of this year that our work in this respect has inevitably been postponed. Our programme of work had been laid out, and it might by now have been well advanced, but the events which have had the result of practically doubling the already heavy work of the two departments under the charge of the Hon'ble Member have been too strong even for his indefatigable energy. But this I can say, that we have no intention of dropping the subject. Personally I may be deprived of the opportunity I had desired of associating myself with reforming legislation. I cannot but be conscious, as I am speaking with a few minutes of the close of the fourth session during which I have had the honour of presiding at this Council, that the deliberate forms of Indian legislation do not encourage the expectation that I can see any large measures such as those I have referred to pass into law during my time here. But we can at least pave the way, and I have every confidence that in sympathy for the people, and in earnest wish for improving the conditions under which they live, the present Government of India will be able to show a record of which they need not be ashamed."

The motion was put and agreed to.

#### LOCAL AUTHORITIES' (EMERGENCY) LOANS BILL.

The Hon'ble SIR JAMES WESTLAND moved that the Report of the Select Committee on the Bill to enable local authorities to borrow money for emporary emergencies be taken into consideration.

The Hon'ble PANDIT BISHAMBAR NATH said:—The Bill to enable local authorities to borrow money for temporary conergencies. I am afraid it is rather late. I have only to offer a few remarks. The addition of a sub-clause to section 2, as has now been proposed by the Select Committee, does not afford substantial relief. If the permission to be given to local authorities to borrow money for temporary emergencies means or implies imposition of a fresh tax or taxes, sooner or later, by empowering or authorizing such authorities in that behalf, I crave leave to demur to the measure.

"The present situation is a critical one, as it has not inaptly been described by a contributor to a well-known daily local paper. His words are to the following effect:—'Famine on right; starvation on left; plague in front; and death on back.' In connection with the other minor troubles to which the exigencies of the time have subjected the people rather sorely. I believe it would not be out of place altogether if I were permitted to say here, simply for the information of this Council, that the military vigorous operations, conducted in the city of Poona and Bombay, for cleansing and searching purposes, innocent in themselves, indeed, are supposed to cause annoyance and irritation; while a rule framed regarding the burial of the dead bodies of bubonic patients, with chloride of lime, is reported to have been condemned with indignation by almost all the influential representatives of the Muhamma lancommunity at Lucknow. If the rule were enforced, such treatment of the dead would become intolerable. Moreover, such insignificant incidents, however well-intentioned they may be, are, I am sorry to find, apt to be misconstrued by the people of this country when they are panic-stricken.

"Leaving this little digression aside, I beg to resume that the imposition of any fresh tax, emergent as it may be, would, to say the least, be regarded as out-heroding Herod. As the people have enough of imperial and local imposts to pay, it is not expedient to devise further means for adding to their unbearable burdens, at least until they are our of danger.

The Hon'ble Sir James Westland has cited chapter and verse from certain enactments relating to the Municipalities and District Boards in Bombay, Punjab, Central Provinces, Burma, Bengal and the North-Western Provinces and Oudh, with the object of showing that the present measure imposes no obligation upon the local bodies, but that it simply enables them to borrow money, if they desire, on the security of their funds, for meeting their obligation. I am not prepared to dispute the soundness of the argument of the Hon'ble Member. I have also full sympathy for the present distress of the weavers of Sholapore and the lace-workers in Delli. What I mean to object to is that, if in the event of their additional borrowings, the local bodies find the funds at their disposal insufficient for repayment of the loans they might be obliged to raise, a fresh tax shall have to be imposed, the procoeds of which would in all probability be set apart for satisfaction of the debt, without allowing to spend such proceeds on general purposes. Where a tax is once imposed, no subsequent appeal proves successful in getting rid of it. even after expiry of the probable period for which it is levied.

"As the North-Western Provinces and Oudh Municipalities Act (Act No. XV of 1883) does not provide for the establishment and maintenance of relief works in time of famine, those municipalities must, I think, come within the purview of the sub-clause that has now been added to section 2 by the Select Committee.

"It is true that local bodies will not be extravagant in expenditure upon emergencies, and that their borrowing powers would be exercisable subject to the previous sanction of the Government of India or that of the Local Government, but if they borrow money for famine purposes and then have no means available for its repayment, how are they to meet the liability they might incur except by imposing taxation? They cannot stop their ordinary or starve their necessary works?

The Hon'ble SIR JAMES WESTLAND said: -"I do not think it necessary to make any further remark on this subject unless that I think the section introduced by the Select Committee prevents, so far as the province represented

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by the Hon'ble Member is concerned, the operation of the Act in the direction to which he objects. It is quite true that in Bombay the Municipal authorities have powers to do what in the North-Western Provinces they have no power to do. We are not conferring these powers upon them, and we are not saddling them with any expenditure they are not bound to make. Any result of that sort which may arise, will arise not by reason of the Act, which I shall presently ask the Council to pass, but by reason of the Act which at present stands on the Statute Book in regard to Municipalities in Bombay."

The motion was put and agreed to.

The Hon'ble SIR JAMES WESTLAND moved that the Bill, as amended, be passed.

The motion was put and agreed to.

#### INDIAN STAMP ACT, 1879, AMENDMENT BILL.

The Hon'ble SIR JAMES WESTLAND moved that the Report of the Select Committee on the Bill to amend the Indian Stamp Act, 1879, be taken into consi-He said:—"It will be observed that I have an amendment to propose presently. The amendment is purely a formal one. It arises in this way. As the Bill was drafted it made a reference to the General Stamp Act of 1879, but the provisions of the Bill are that certain sections be incorporated in and become part of the Act of 1879. The consequence is that the Act of 1879 is to be quoted not as the Act of 1879 but as 'this Act'. Hon'ble Members will observe that the amendment is little more than a grammatical one and I shall move it in due course. There is also another remark which I desire to make with reference to the operation of the Bill. The Secretary of the British Indian Association, writing on behalf of the Association, says that he entirely approves of the objects of the Bill, but he points out one curious bye effect. It is this: In the second schedule to the Act it is provided that certain leases, namely, agricultural leases, shall be altogether exempt from taxation. The Act itself, in the part of it which we amend provides that transfers of leases shall be liable to the same duty as leases. That provision we now cancel by making transfers of leases liable to a specific duty, but that specific duty unfortunately covers all transfers of leases. The consequence is that it covers transfers of leases which are free under the Act as it at present stands, the transfers, namely, of those agricultural leases. This is an effect which was not in the least degree intended. It is a simple matter and one in respect to which it is not necessary to move a formal amendment. At the same time the Government will take the opportunity of using the powers of exemption which it possesses under the Act of 1879 and will to-morrow issue a notification declaring the exemption of this particular class of transfer of lease from any duty to which it may be liable under the Act. By this means the object which is sought for by the British Indian Association will be gained."

The motion was put and agreed to.

The Hon'ble SIR JAMES WESTLAND also moved that in the proviso to section 7B, proposed to be added to the Indian Stamp Act, 1879, by section 1 of the Bill, as amended by the Select Committee, for the words and figures "under the Indian Stamp Act, 1879, prior to its amendment by this Act," the words and figures "prior to the twenty-sixth day of March, 1897," be substituted; and for the words "that Act" the words "this Act" be substituted.

The motion was put and agreed to.

He also moved that the Bill, as amended, be passed.

## RELIGIOUS ENDOWMENTS ACT, AMENDMENT BILL.

The Hon'ble RAI BAHADUR P. ANANDA CHARLU moved for leave to introduce a Bill to amend Act XX of 1863 (to enable the Government to divest itself of the management of Religious Endowments). He said:—"I ask for the forbearance of the Hon'ble Members when I make a few remarks, with which I mean to supplement what I had to set forth—necessarily very briefly—in the Statement of Objects and Reasons. I wish you, in the first place, to note how I have been at pains to proceed along the line of least resistance. The first paragraph in my Statement of Objects and Reasons makes this abundantly clear, as I venture to think. The control I have provided is at the minimum standard of interference consistently with its proving effective. Agreeably to my first ideas, I would place even the dismissal of trustees for proved misconduct in the hands of the Central Committees. In my view this appeared, and still appears, to be an adequate enough guarantee in the interests of the trustees, and my reasons are as follow:—

"The control by the Committees that have been appointed for the purpose under Act XX of 1863 has been nominal at best, and the responsibility for it is universally traced to the defective law, which at present drives either the dissatisfied Committee-men or dissatisfied worshippers to Courts to displace trustees guilty of misconduct. The most palpable fact to be noticed is this, that while the Committee-men or the worshippers have to find their own funds to bring the culprit to book in these circumstances, the trustees—in safe and unrestrained possession of the endowment funds—draw upon these latter to the full bent of their most extravagant inclinations. In such an unequal fight it is too often the case that the complainants get worsted. But it is worthy of note that, even in cases where they are successful, the trustees removed take prior care to show the possession of very little tangible property to recoup the victors as to the costs incurred; and the consequence is that these costs had often to come out of the very endowment-funds which the litigation was started to protect. Therefore, in either case, the endowment is a distinct, heavy and unjust loser. Any system that will obviate this most undesirable result must for that single reason alone, be a decided improvement upon the present state of things. In view to gain this paramount object, I eliminated all necessity to go to law. This I did by making the District Committee primarily and the Central Committee ultimately to be the final arbitrator on the question.

"Another stumbling-block in the way is section 18 of the present Act, which provides for a preliminary enquiry before a suit is filed. It is, so to speak, twice-cursed, i.e., (1) it harms the one who seeks to condemn, and (2) harms no less the person whose condemnation is bond fide sought. By the way, one cannot but note that all the most useful provisions of the law in relation to discovery and the like are not available to the parties. Firstly, it has always been impossible, in the nature of things, for any plaintiff to begin with all his evidence cut and dry. Nor would it be possible for him to anticipate all possible defences. In such circumstances the materials with which one would ordinarily go before the Court as plaintiff would be necessarily meagre, and an immense risk is thus run. This cannot but act as a frightful deterrent even in the face of very strong primd facic grounds for suspicion. So much for the operation of the section as against the would-be plaintiff. Its effect, as against the trustee, is no less serious. To begin with, he must find that, at the end of the preliminary enquiry, if the suit were allowed, he would in a sense stand condemned before ever the suit has actually been launched. The judge, who would have to try him, had already made up his mind against him so far, that he could not bring to the t iat a mind without a bias. He could not, as matters now stand, help becoming, so to speak, a grand jury, a policeman and a judge rolled into one. This state of things is utterly inconsistent with justice, either to the would-be plaintiff or to the trustee, and its only effect has been vexatious harassment of the trustee or a needless embar-

rassment to the public-spirited men who, in an unlucky hour of righteous wrath, go, so to speak, to the hazard of the die.

"One plansible objection to this part of my scheme is that persons who have 'vested interests', as the trustees are too often realled, would thereby be irremediably at the mercy of five or six men. My obvious answer to this is that, even in matters of life and death in the Provincial towns and in other matters involving serious loss of liberty, reputation or property in the districts, five or six men as jurymen  $d_i$  at present give a final verdict. I ask if the forfeiture of an honorary office is, comparatively speaking, of much graver importance? think not; and let me point out that the present. Act itself contains, in the provision to refer disputes to arbitration (section 16), an exactly similar mode of giving finality, such as belongs to the verdict of a jury. I may add that there can be no 'vested interest' to do wrong. At best here is a choice between two evils, and prudence counsels the choice of the lesser one. My view is that of the two evils-the evil now existing and the evil of possible injury to a trustee—the latter is by far the lesser one. As for the endowment itself, the balance of advantage is overwhelmingly in its favour, among other reasons, by placing law Courts beyond temptation to all the parties concerned. This is the conclusion I have come to after considering all the bearings of the case. In this conclusion I have a vast following.

"But I have since had reason to believe that such a provision might be viewed as rather a drastic or violent provision to start with, and that the existing safeguard of a suit and of the decree of a District Court would most probably be insisted upon as an indispensable provision. I have altered my scheme in deference to such a view, but, after all, if the rest of the Bill is acceptable, this change, I think, will make little appreciable difference. Perhaps it is, on the whole, expedient that the intercession of District Courts is not altogether eliminated on the single point of the dismissal of the trustees. This will reassure, rather than alarm, the trustees and their friends, and I see no practical advantage in staking my proposal on insisting on placing the power of dismissal in the hands of the Central Committees of each religion or sect.

"As regards the principle of constructing the district electorate, I have . departed as little as possible from the provisions of the Act (XX of 1803) now That Act provides, indeed, that the Loral Government shall name the members of the first committee, but it lays down at the same time that the nomination shall be in accordance with the wishes of the respectable followers of each religion. In my Presidency, i.e., in the Presidency of Madras, committees contemplated under Act XX of 1863 were mostly, if not in all cases, formed. To them, rather than to the Local Government, I have assigned the duty of working the Act, if my Bill will be so fortunate as to ripen into an Act. In taking this course I am only carrying out the principle of the existing Act, XX of 1863; for what that Act insists upon is that some system of election should be devised to fill up vacancies after the first members have been named by the Local Government. I have taken care to avoid the principle of "one man, one vote," as I found it to work no small mischief where, in my innocence, I counselled it to be tried in regard to one temple, and I have therefore restricted myself to the opinion being taken of the better classes of worshippersclasses by no means difficult to spot. The classes excluded by such a provision may be set up by designing men to protest, from a selfish motive, but these will soon see fit to acquiesce in what my Bill provides for. Having regard to the limited purpose for which the electorate must come into being, we need not aim at any broad fundamental principle or strive after a council of perfection. It would be quite enough to seek for some system which might fairly serve as an analogy and adopt it or adapt it as the case may be The system upon which the list of jurors is drawn up offers a fairly good analogy to go upon. A little more care and trouble in reaching the proper men must result in a list good enough in all conscience. A list constructed with very much less care is good enough to supply persons fit to pronounce a final and indefeasible verdict on no less than a question of life and death in the Presidency-towns, and in respect of liberty, reputation and property in the districts. I venture to think that there can be no ill-adaptation of means to the end, if the district

electorate is built up as are our jury-lists with the further safeguards I have provided. What I should like to point out here is that no other workable and acceptable system has been possible for nearly a quarter of a century now, or seems to be possible in any near future, and 'not to decide' in favour of my scheme is, so to speak, to decide in favour of the anarchy of the present. If there have been disinterested and self-denying founders of grand charities in the past, the communities which produced them will surely produce men who, in the present day, would safeguard them by doing, after all, very much less, namely, by seeing to their preservation only. It is a well-known Aryan dictum, universally believed in by every true Hindu, that he who preserves a Dharma renders as good service as its founder himself. What is now needed is a real opportunity to do so. Once there is a reality of a controlling agency in heu of the present moribund or checkmated committees, and the trustees see it, they will themselves initiate desirable reforms of their own accord or do so under mere persuasive pressure, so as to utilise the funds at their disposal in broader senses of charity than they recognise or can or will realise at present and thus give effect to the spirit of the intentions of the donors. To speak an unvarnished truth, there has been of late so little inter-action between them and the educated classes that each set has misjudged the other. Brought into closer relations, as the two sets would be under my scheme, and they understand the altered conditions, I am honestly hopeful that, after a brief period of transition, during which temporary mutual jealousies would give place for a final and better mutual understanding, all friction, worth the name, would disappear and a harmonious action would follow.

"I hope and trust that the general intelligence of my countrymen, in whose shrewdness I have great faith, would realise the soundness of my position.

"I have made an important departure from the status quo, namely, that the members of the committees would hold office for a term of years and not for life as now from this I expect a vast amount of good. Whatever the conditions in 1863 or soon after that date, they have materially changed since. Men, ready to render honorary service to the public, have come to the front in larger numbers in recent years, and the system of imposing public duty for a term of years rather than for a life-time has not only come into considerable favour, but has been found, on the whole, to work excellently well. This by itself, without more, is reason enough for the departure. Apart from that consideration, there is, I think, solid reason for holding that the system which I propound is by far the best, as it offers opportunities to correct mitial errors, without having to wait till death brings relief—a species of relief which does not come conveniently or for the wishing. Short of gross misconduct, which entails the prescribed pains and penalties, we can well conceive of forms of dereliction of duty which would tell prejudicially on the well-being of the trust, but without drawing on the culprit those pains and penalties. Such cases are bound to be not a few. To afford, at short intervals, opportunities for reaffirmance in case of fitness or for supersession in case of incompetency is a decided advantage which cannot be overrated, not to speak of the invariable good that must come of letting fresh blood in, even with the risk of replacing one set of good men by another set of good men. A widespread ambition, in the adherents of a religion, to emulate one another and to displace one another for no other tangible reason than to serve the public is, on the whole, sufficiently beneficial to be favoured, fostered and given the freest scope to. To block its way is, to my mind, an attempt to thwart the course of a natural law. These constitute my justification for standing up for a term of years in preference to a tenure for life.

"Another point in which my scheme differs from the present law is that I abolish the distinction which the present law makes between the endowments which had been under the direct control of the Government at one time and those hat had not been so. I see no sound reason for maintaining that distinction. One class is as much trust-property as the other. Malversation of the one class as culpable as of the other. If only some of the trusts came originally under be Government supervision and not the rest, it was, I think, purely an accident. There could be nothing inherent in the trusts which had remained outside

Government control, necessitating that they should so remain outside that control or any control for that matter. Even the actual initial founder of an endowment could not, after he had once dedicated the endowment to the public, touch it or claim to divert it from the purpose declared at the time of dedication. A mere successor of his is à fortiori absolutely debarred from frittering or whittling it away. I have not the least doubt that, had such cases been brought to the notice of the Government as they occurred, the Government, as then disposed, would have taken the trusts to which they related as fully into their hands as they had done as regards the others. I therefore maintain that the distinction under reference is utterly untenable and unnecessary.

"In submitting my Bill to His Excellency for sanction, I inserted in it a section, exempting the Central Committees from payment of all Court-fees, and I did so as a hope was held out to that effect by His Excellency in 1894, when dealing with a Bill sent up from Madras. But the terms of the sanction accorded to me did not cover that section. I have therefore omitted it. But I take it that the objection to having such a section at the present initial stage may not preclude hope that it may yet receive consideration at later stages of the Bill.

"I have made no secret of my Bill. It has been published far and wide. It has elicited a great many personal opinions in its favour. Most of the organs conducted by my countrymen in English have decidedly pronounced in its favour. Others, I feel confident, will follow suit. With the intelligence of the country on my side—with the strength of the Amrita Bazar Patrika, the Indian Mirror, the Hindu Patriot and the Bengalee of Calcutta and of the Hindu and the Standard of Madras, of the organs conducted in English, and the Hitabadi, fast developing into a powerful and leading vernacular paper, explicitly behind my back already, and above all with the Government standing neutral and aloof, I cherish a strong hope that the Bill will successfully pass through the ordeal."

The Hon'ble Str John Woodburn said:—"The Government consents to the introduction of the Bill which the Hon'ble Member has from laudable motives prepared. But it must be distinctly a iderstood that the Government is not a party to it. The Government has laid down the principles of its relations to religious endowments in the Act of 1853, and to those principles it adheres. The Bill of the Hon'ble Member is in the main an endeavour to secure through the existing non-official committees a closer control of the management of these endowments. That is an aim which can only be successfully prosecuted, should it appear that it has the general support of those interested; and the Government reserves to itself an absolute right to oppose the Bill, if that appears expedient, in its later stages."

The motion was put and agreed to.

The Hon'ble RAI BAHADUR P. ANANDA CHARLU introduced the Bill.

The Hon'ble RAI BAHADUR P. ANANDA CHARLU moved that the Bill and Statement of Objects and Reasons be published in the Gazette of India in English, and in the local official Gazettes in English and in such other languages as the Local Governments think fit.

The motion was put and agreed to.

The Council adjourned sine die.

J. M. MACPHERSON,

CALCUTTA;
The 26th March, 1897.

Secretary to the Government of India, Legislative Department.



SUPPLEMENT TO

## The Gazette of India.

No. 10.}

CALCUTTA, SATURDAY, MARCH 6, 1897.

## OFFICIAL PAPERS.

A Supplement to the Gazette of India will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known. The Debates of the Legislative Council of His Excellency the Governor General will in future be published in Part VI of the Gazetie.

Non-Subscribers to the Gazette may receive the Supplement separately on a payment of five Rubees per annum if delivered in Calcutta, or eight Rupees if sent by Post. The Supplement and Part VI of the Gazette can also be subscribed for separately on a payment of Rupees six per annum if delivered in Calcutta or Rupees nine if sent by Post.

No Official Orders or Notifications, the Publication of which in the GAZETTE OF INDIA is required by Law, or which it has been customary to publish in the CALCUTTA GAZETTE, will be included in the Supriement. For such Orders and Notifications the budy of the GAZETTE must be looked to.

### GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

# Weather Review of India for the week ending at 8 a.m. on Saturday, February 20th, 1897.

During the week under review the pressure conditions were not only very unsteady and irregular but were such as usually precede and lead up to the hot weather. Two depressions appeared over the Deccan during the week, but they were feeble diffused disturbances and their influence on the weather was confined chiefly to the eastern and central districts of the Central Provinces. Weather was more or less disturbed with rain in the southern half of the Peninsula and North-Eastern India during the greater part of the week, due largely to conditions in these areas and partly to actions in the Bay, and hence not indicated by the land observations. The chief feature of the meteorology of the week was the occurrence of exceptionally heavy rain in Southern India, more especially in South Madras which obtained a total of 3.04 inches during the week as contrasted with 0.08 inch, the anticipated fall of the week. Weather was fine and settled throughout the week in North-Western and Western India and part of Central India.

The temperature conditions of the week were comparatively less abnormal than during the preceding two or three weeks. Temperature was in steady moderate to large excess in the Peninsula and Burma, the excess being most pronounced in Madras where it averaged 4° 1 for the whole of the week. On the other hand, temperature was very unsteady in Northern and Central India, varying very irregularly from the normal from day to day. The mean temperature

conditions of the whole week in these areas were, however, approximately normal.

Daily Summary.—Sunday, 14th February.—Pressure had decreased briskly to rapidly over the greater part of Northern and Central India and was practically unchanged in the Peninsula and Burma. Pressure exceeded the normal to a moderate extent in Sind, but over the remainder of Northern India and in Burma the pressure variations from the normal were very small in amount and of no significance. Over the Peninsula and Ceylon, on the other hand, pressure was more or less in defect of the normal. The deficiency was moderate in amount in Gujarat, Khandesh and the western districts of the Central Provinces and considerable in Southern India and Ceylon. A slight depression covered the area represented by the stations of Surat, Khandwa, Malegaon and Akola, but in all other respects the general distribution of pressure was that characteristic of the cold weather. Winds were irregularly cyclonic in direction in the neighbourhood of the depression, but elsewhere the directions were fairly normal. The force was strong on the South Madras coast. Skies were more or less clouded in Burma, Upper Assam, the Peninsula and Ceylon, and heavy rain had fallen on the eastern flanks of Ceylon and light to moderate rain in the Madras coast districts. Some local showers had occurred in the Central Provinces and North-Fastern India, the largest of which was the inches at Provinces and North-Eastern India, the largest of which was 1'05 inches at Sibsagar. Temperature was below the average in Upper India and parts of Eastern India and in excess elsewhere. The excess was considerable in Burma, the Central Provinces and Madras and was due to much higher night temperature than usual.

Monday, 15th February.—The pressure changes were generally small in amount except in the southern and central districts of the Central Provinces where pressure had given way briskly to rapidly. Pressure continued practically normal in Northern India and Burma and in defect over the Peninsula. The deficiency was now greatest in the south of the Central Provinces where it averaged an eighth of an inch in amount. The depression noticed over Gujarat and Khandesh on the previous day had moved eastwards and now lay over North Hyderabad and the neighbouring districts of the Central Provinces with its centre a little to the west of Chanda. Feeble cyclonic winds prevailed in the Central Provinces and the Deccan and local southerly winds at the head of the Bay. Over the remainder of India the air motion was practically unchanged. Moderate to heavy rain had fallen in Southern India and showers in Ceylon, the central districts of the Central Provinces and Chota Nagpur. The principal amounts were recorded at Cuddalore (2.23 inches) and Tinnevelly (1.81 inches). Temperature had decreased in the area of rainfall in Madras, but was stationary or had increased in the remaining districts. The mean temperature of the previous 24 hours was in moderate excess of the normal in the Peninsula and in considerable excess in Burma, North-East India and the Central Provinces and practically normal in other districts.

Tuesday, 16th February.—Pressure had decreased slightly to briskly over nearly the whole of the Indian area and was, with a few unimportant exceptions, below the average everywhere. The deficiency exceeded a tenh of an inch in amount over the Peninsula and was absolutely greatest at Chanda where it equalled 15". The depression over the Central Provinces and the Deccan was unchanged in position and was slightly more diffused than on the previous day. The general distribution was somewhat abnormal, the chief irregularity being the position of the area of minimum pressure which lay over the southeast of the Arabian Sea. Abnormal south-east winds were blowing across the east coast of the Peninsula into the interior. Winds were variable in the Punjab, northerly in North Bombay and the Gangetic Plain and easterly over the Central Provinces. Light to moderate rain had again fallen in Southern India, Orissa, Chota Nagpur, and Lower Bengal. The more noteworthy falls were 151 inches at Chaibassa and 115 inches at Balasore. Temperature had diminished rapidly in Bengal and was now practically normal in that area. It had, on the other hand, increased briskly in Madras, thus accentuating the abnormal excess in that area.

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Wednesday, 17th February. - Pressure had increased briskly to rapidly in the Central Provinces and Berar, and the depression over the south of that area had been displaced southwards to the Madras Deccan. A brisk to rapid rise of the barometer had occurred also in the Punjab, Sind and the neighbouring districts of Rajputana, thus emphasizing the high pressure conditions in that area. Pressure had decreased very slightly in the North Konkan and the adjacent part of the Arabian Sea, and a slight depression had appeared in that region. Elsewhere the changes were of no importance. Pressure was in slight to moderate excess in Upper India and generally below the average in the remaining districts. The deficiency was most marked in the area of depression over the North Konkan where it averaged a tenth of an inch in amount. Winds were anti-cyclonic in direction over North-Western and Central India, cyclonic around the depression over the Madras Deccan, south-easterly on the Madras coast and variable in most other places. The wind blew ireshly in Gujarat. A large reduction of humidity had occurred over Northern and Central India and Baluchistan and the air was now very dry in these areas, several stations recording humidities of 25 per cent. and below. The lowest were 17 per cent. at Bhuj and 19 per cent. at Murrec. Skies were densely clouded in the Peninsula, Bengil, Assam and Upper Burma, and rain in light to moderate amounts had fallen in Lower Bengal, Orissa, Chota Nagpur and Southern India. False Point had obtained a heavy fall of 3'45 inches. Temperature had decreased briskly in the central parts of the country and was practically stationary elsewhere. The mean temperature was about 5° higher than usual in Burma and 4° in the Peninsula. It was, on the other hand, in slight to moderate defect in Sind, Rajp itana, Gujarat and Central India.

Thursday, 18th February.—Pressure had given way briskly to rapilly in Baluchistan and Upper India and had increased slightly to briskly in North-Eastern India and the greater part of the Peninsula. Elsewhere pressure was practically stationary. Pressure was below the average throughout the Indian area by amounts ranging from '02" at Ajmere to '1" at Mooltan. The feeble depression over the Madras Deccan as well as that over the North Konkan and the neighbouring part of the sea had practically filled up, but at the same time a fresh depression had appeared over Upper Sind. Westerly and north-westerly winds prevailed down the Gangetic Plain, northerly to north-westerly winds over Bengal, Rajputana and North Bombay, and variable winds in other districts. Calms were numerous in the Punjab. The air was much drier than on the previous day in Bengal and skies were clearing in that area. Local showers had been received in Assam, Lower Bengal, the Deccan and Southern India, the heaviest of which was 1'37 inches at Saugor Island. Temperature was below the average in Northern and Central India and above it in the Peninsula and Burma. The deficiency was greatest in amount in Kathiawar (4°½) and the excess in Burma (5°½). Maximum temperatures exceeding too were recorded at Cuddapah (101°2) and Thayetmyo (100°1).

hours were very irregular in character and small in amount except in the submontane districts from Bareilly to Sibsagar. Pressure continued below the average everywhere. The deficiency was greatest in amount in North Bihar and the adjacent districts of the North-Western Provinces where a slight depression was developing. The depression in Upper Sind was unchanged in position and was filling up. Winds showed a tendency to cyclonic movement over the Deccan, but in the remainder of India the air motion was practically unaltered. Skies were more or less clouded in the centre and south of the Peninsula, and some showers of little value had falien in that area. Temperature had decreased in Burma and North-Eastern India and had increased in North-Western and Central India. The mean daily temperature was below the normal to a moderate extent in Bengal and Assam and above it in the Peninsula and the Central Provinces. The excess was as much as  $5^{\circ}\frac{1}{2}$  in Madras and was due chiefly to unusually high night temperature. The highest temperature recorded was  $102^{\circ}$ 3 at Ahmednagar.

Saturday, 20th February.—The barometric changes of the previous 2; hours were such as emphasized the conditions prevailing on the previous day. Pressure had given way almost everywhere, briskly in the North-Western

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Provinces, the Submontane Punjab and East-Rajputana and slightly elsewhere. Pressure was again in defect of the normal throughout the country. The deficiency was even more pronounced than during the previous two days and was largest in amount in the submontane districts from Roorkee to Patna, where it averaged about a seventh of an inch. The general distribution was very irregular, the chief irregularities being the depression in the North Gangetic Plain and the large shallow low pressure area which extended from the Bombay Deccan eastwards across the Peninsula and the adjacent part of the Bay to the meridian of 88° E. The air circulation had not changed to any extent except that the westerly winds down the Gangetic Plain had intensified considerably. Skies were partially clouded in the Peninsula and moderate rain had fallen in South Madras. The largest amount reported was 100 inches at Coimbatore. Temperature had again decreased in Burma and was now normal in that area.

Temperature.—The mean temperature conditions of the week varied to a less extent from the normal than during the preceding two or three weeks. The mean daily temperature was steadily above the average in the Peninsula and Burma throughout the week by average amounts ranging from ½° to 5°½. The increased temperature in these areas was due mainly to large excess in the night temperature and was most marked in Madras. Temperature was, on the other hand, very unsteady in Northern and Central India and varied irregularly from the normal from day to day. On the whole, the mean temperature of the week was normal in Bengal, Assam, the North-Western Provinces and the Punjab, and slightly below the average in Sind, Rajputana, Central India, and Gujarat, the deficiency being due to much lower night temperature than usual. The following statement gives the variations of the mean daily temperature from the normal for the nine political divisions of the Empire on each day of the week and for the whole of the week:—

			FEB	RUARY I	897.			Mean
Province.	ı şth.	15th.	ioth.	1 7th.	ıSth.	19th.	20th.	variation of week.
	+ 3.0	+3.6	+32	+4.8	+ 5.2	+3.3	+0.2	+3.4
Bengal and Assam	+0.4	+4.5	+1.3	+15	+0.3	-20	-1.4	+07
Oudh	+0.4	•	+ 0.0	-o.1	-05	-0.9	+1.3	+ 0.5
Punjab	<del>-1'5</del> +2'1	+1.0	o + 2·2	+36	+05	+11	+3.5	+0.6
Central Provinces and Berar	+ 3.8	+4.4	+ 4.4	+1.7	-0.8	+2.8	+19	+26
Central India and Gujarat . Sind and Rajputana	0.1	+0.5	•	3.1	2.0	-1'4 -0'0	-1.4	-1.0
	+3.8	+2.3	+3.8	+ 4'3	-2.2 +5.1	+5.6	+ 2.0	<del>-1'3</del> +4'3
MEAN FOR WHOLE OF INDIA	+1.0	+1.7	+ 1.0	+ 1.4	+1.0	+ 1.3	+ 1.2	+1.4

Rain.—Two depressions appeared over the Central Provinces and the Deccan during the week, but they were very feeble and diffused disturbances and gave rain only to the Central Provinces chiefly during the first three days of the week. Conditions were more or less disturbed during the greater part of the week in the southern half of the Peninsula and North-Eastern India, and fair to abundant rain was received in these areas during the period from the 15th to the 17th. Weather was very quiet and settled throughout the week in Baluchistan, the Punjab, Sind, Rajputana, Central India, the North-Western Provinces, Berar, Bombay and the greater part of Burma, and the rainfall of the week was hence more or less in defect of the normal in these districts.

The accompanying rainfall statement will show that effective rain was received in Arakan, the whole of Assam, East, Central and Deltaic Bengal, Orissa, Chota Nagpur, Malabar, Coorg, Mysore, the eastern and central districts of the Central Provinces, the Madras coast districts and South and South-Central Madras. The total fall of the week in this area of effective rainfall

ranged between 0.12 inch and 3.04 inches, while the anticipated fall in the same area varies from nil in Arakan to 0.68 inch in Cachar. There was thus a very large excess over the greater part of the area, some divisions obtaining twenty to seventy times their normal fall.

The rainfall of the week was exceptionally heavy in the districts for which

data are given below:-

D	istri	CT.			Average actual rainfall of weck.	Average normal rainfall of week.	Variation from normal.
Tanjore .					3.80	0.03	+ 3.87
Madura .	•		•	. \	3.13	o	+3.13
Trichinopoly					3.10	0'04	+312
Tinnevelly		•	•		2.04	0.17	+ 2 77
Nilgiris .			•		2 47	0.07	+ 2.30
Balasore .				.	2 71	0.53	+ 2.4%

The seasonal rainfall is still more or less in defect of the normal in Burma (excluding Arakan), the whole of the Bengal, Assam, Bihar, the North-Western Provinces (excepting the central districts), the South and South-East Punjab, Konkan, the Bombay Decean, Khandesh, Gujarat, Kathiawar, Sind, Rajputana, Hyderabad South and the western states of Central India. The deficiency is serious in Bengal, Assam, North Bihar, the western districts of the North-Western Provinces and the South-East Punjab.

The principal totals recorded during the week were 5.86 inches at Jayan-konda (Trichinopoly), 5.74 inches at Tiruturaipundi (Tanjore), 5.51 inches at Thiruvadanai (Madura), 4.45 inches at Rambah (Ganjam), 4.98 inches at Kodanad (Nilgiris), 3.70 inches at Trichur (Malabar) and 3.55 inches at Bhadrack

(Balasore).

			LL DATA I O FEBRUAL 1897.		FROM	INFALL D. JANUARY JARY 2011	RD TO
PROVINCE.	Division.	Average actual rainfall of Division.	Division.	in inches.	Average actual rainfall of season to date.	Average normal rainfall, Jan. 31d to Feb. 20th.	Excess or defect of (seasonal) rainfall expressed as a percentage.
		Inches.	Inches.	Inches.	Inches.	Inches.	Per cent.
1	1. Tenasserim	O	O	0	O	0.02	- 100
	2. Lower Burnia (Deltaic) 3. Central do	0	0 0'02	-0 02	0.00 0	0°28 0°17	- 100
SURMA	4. Upper do.	0'04	302	?	0.02	3.7	- , o <sub>5</sub>
1	5. Arakan	0.12	O	4 0 15	0.22	0.15	+ 338
`/	6. Eastern Bengal	0.15	0'41	0.20	0.43	1.38	- 65
	7. Assam (Surma) 8. Do. (Hill tracts) .	0.72	0.08	+0.04	1.19	1 85	- 36
1	8. Do. (Hill tracts) . g. Do. (Brahmaputra)	0°59 0°47	0°51	+0.10	0.82 0.82	1.28 1.4	- 62
1	10. Deltaic Bengal	0.30	0.30	-0.00	0 75	1.30	52
. 1	11. Central do	0.30	0.32	U UU	0.38	1.10	<b>–</b> 46
BOOGL AND ASSAM	12 North do	ບໍ	023	—oʻ23	0'25	u·87	$\frac{-}{-}$ 05
1	13. Bengal Hills	υ	0.18	-0.18	0.02	1.33	- 66
i i	14. Orissa	1.39	0.58	+1.08	1.72	1.02	+ 61
	15. Chota Nagpur	1'09	0 23 0 17	+0.50	2 10	1.33	+ 58
1	17. Do. (North) .	0.01	0.50	-0.10	0.08	1.03 1.03	
}	18. North-Western Provin-	00.	0 20		0.30	101	- 64
1	ces (East)	0.01	0,00	<b>-008</b>	0.02	0.05	+ 2
1	19 Oudh (South)	O	0.10	-0.10	1'31	4) () 1	+ 41
i i	20. Do. (North)	U	0.12	- 0.12	1.00		<u> </u>
1	ces (Central) .		<b>0</b> .00	-000			
1	22. North-Western Provin-	O	000	000	1.50	0.24	+ 70
NORTH-WESTERN	ces (West)	U	0.13	-o'13	0.18	o 87	
PROVINCES AND	23. North-Western Provin-			ı	0.10		<b>–</b> 79
Ου <b>ΣΗ</b> .	ces (Submontane)		1	:			[
Į	East)	0	0.11	o'11	0.87	0.88	_ r
i	24. North-Western Provin- ces (Submontane	ļ	1	ı I	1		
}	(Submentane		0.30	-0.30			İ
Į	25. North-Western Provin-	0	030		1-27	2,10	- 12
	ces (Hills) .	0	<b>0</b> .80	<b></b> υ'δο	3.70	4*13	s
ĺ	20. Punjab (South-East)	o	0.14	-0.14	0.01	ioš	- 96
<b>\</b>	127. Do. (South)	0	0.14	-0,14	0.21	0.00	- 48
₹	128. Do. (Central) .	0	0.23	-0.73	2 20	1 89	+ i0
Punjab • •	30. Do. (Hill Districts)	, o	0.34	0./1	2.30	2 37	O
(	31. Do. (North)	0.03	0.42	0,40	6:32	, 3.11 4.90	+ 29
•	. 32. Do. (West)	1 0	0.11	011	2.31	0.53	+ 71   + 22
1	i e. Malabar Coast	0.80	0.00	+ი გვ	0.00	0.45	+ 120
\ \	34. Madras (South Central)	1.12		+ 1 75	1.21	0.72	+ 570
BOMBAY AND MALA-	35. Coorg	0.30	0.01	- +0.35 - +0.30	<b>0</b> *36	0,34	+ 1
BAR COAST DIS-	7. Konkan	0'26	ů	. 0	0.31	0.08	i + 3≥5
TRICTS (MADRAS)	138. Bombay Dectan	0	Ü	٠ 0	0	0.17	1 - 100
1	139 Hyderabad (North) .			1	0		100
`	to. Ishandesh	0	0.05	-0.05	0.01	0.13	- · · · 02
(	41. Berar	O	0.10	0.10	0.22	0, 12	+ 2.
CRNTRAL PROV-	4 Central Provinces (West)	1	2000	1 4000		1 .	
CENTRAL PROV-!	143. Central Provinces (Cen-	0.02	0,05	+005	1.50	0 61	+ 07
INCES AND DERAK	trai)	0 20	0.00	+0.14		0.77	1
\	44. Central Provinces (East	0 50	010	,	1.62	0 77	+ 11.
	45. Gujarat	1	U	, 0	0	0.01	$\frac{1}{1} + \frac{145}{100}$
HOMBAY (NORTH)	1 40. Kathuawar	U	0.03	o o3	0.01	0.10	- 90
	1 47. Sind 48. Baluchistan Hills	O	0.03	-0.03	0.50	0.20	
j	49. Central India (East)	0	0.02	- 0.112 0.149	4 20	3'33	+ 20
RAJPUTANA AND	o. Rajputana (East) and	1	503	\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	0:	53	+ .
CENTRAL INDIA.	Central India (West	o	0.01	0.01	0.22	0.50	- 7
•	51. Rajputana (West)	· · ·	0.03	_	0.51	0.37	1 /
	$i$ 52. East Coast (North) $\cdot$ 52(a) Do. (do.) (a) $\cdot$	0.74			0.83		
	$\begin{array}{ccc} 5^2(a) & \text{Do.} & (\text{do.}) & (a) \\ 53 & \text{Hyderabad (South)} \end{array}$	i	0.07	•	1	0 15	10
MADRAS	\ 54. Madras (Central)	0 07	1	- 0°02 - + 0°07	1	0 24	1 .
• • •	55. East Coast (Central)	0.07	1		1	1	1 : 3
	( 50. Do. (South) .	2.10	1		1 - ',''	,	
	\ 57. Madras (South)	3.04	0.08				

### HEM RAJ,

Offg. Assit. Meteorological Reporter to the Government of India.

SIMLA, the 25th February 1897.

DENZIL IBBETSON.
Secretary to the Government of India

#### GOVERNMENT OF INDIA.

# DEPARTMENT OF REVENUE AND AGRICULTURE.

# Weekly Report on the state of the Season and Prospects of the Crops.

Madras - For week ending 27th February .- There were light scattered showers in parts, chiefly in the Circars, in the extreme south and in Malabar. The water-supply has been improved by the late rainfall in parts of the Circars, elsewhere it is generally decreasing and is scarce in parts of the Deccan even for drinking. Some ploughing is being done after the late rainfall and sowings are going on under wells, but cultivation is generally over. The harvest continues to yield a fair crop except in the Deccan and the Circars, but has been somewhat damaged in parts of the south by recent rain. Pasture has been benefited in the Circars, elsewhere it is drying up, if not dried. Fodder is sufficient except in the Deccan where the cattle in some parts are suffering, though many have been driven to the jungles for grazing. Prices are fluctuating irregularly but show small change. They are slightly easier in Ganjam and in parts of the Deccan. The numbers on relief works are:—Relief workers:—11,930 men, 24,516 women, 10,132 children, and 4,854 of whom particulars as to age and sex are not stated. Total 51,432 in the Deccan. Dependants:—men 82, women 282, children 2,205 in Bellary, Anantapur and Cuddapah; others, whether dependants or not, unknown: -127 men, 14 women, 265 children and 533 of whom particulars as to age and sex are not stated; in Kurnool and Anantapur 11 men, 25 women and 52 children not dependants; total 3,496, all relieved at kitchens in Deccan. Weavers: -4,553 men and 3,683 women relieved in the Deccan, making total workers 59,668 in that tract. Test workers:—Ganjam, men 331, women 798, children 365, no dependants, but 1,391 gratuitously relieved otherwise. Grand total 66,049 including 61,162 workers and 4,887 gratuitously relieved Prices by which wages are regulated are:—Kurnool and Bellary, 132; Anantapur, 14; Cuddapah, 141; and Ganjam, 12; seers per rupee.

Bombay.—For week ending 3rd March.—The standing crops have been slightly damaged by drought in four talukas of Karachi; by frost in one of Karachi, in five of Shikarpur, and in four of Hyderabad; by locusts in two of Karachi; otherwise they are thriving in Sind and Gujarat; but are indifferent elsewhere. The crops recently sown have withered or are withering in Nasik, Ratnagiri, Ahmednagar, Sholapur, Belgaum, and Dharwar. The autumn harvesting has been completed except in Khandesh. The reaping of the late crops is in progress in parts of Gujarat, Deccan, Karnatak, Thana, Kathiawar, and Baroda. Fodder is sufficient except in the Deccan, Ratnagiri, Bijapur, Shikarpur, and parts of Karachi. The grain supply is generally sufficient in the affected districts. Cotton picking continues in Broach, Surat and Wadhwan. The condition of agricultural stock is deteriorating in Ahmednagar, Sholapur, and Bijapur; healthy elsewhere except in parts of Shikarpur, Upper Sind frontier, Thar and Parkar, Khandesh, Nasik, and Kanara. Prices are rising in parts of Surat, Ratnagiri, Sholapur, Bijapur, and Belgaum; falling in Upper Sind frontier, and in parts of Surat, Ratnagiri, and Sholapur; stationary in Hyderabad, Thar and Parkar, Panch Mahals, Kanara, and parts of Surat and Bijapur. The prices of staple food grains in the affected districts are:—Dharwar 13\frac{3}{3}; Belgaum 11\frac{1}{3}; Bijapur and Sholapur 10\frac{3}{3}; Ahmednagar 10\frac{1}{3}, Nasik 9\frac{3}{4}; Satara 9\frac{1}{2}; Khandesh 9\frac{1}{3}; Kolaba 7\frac{3}{4} seers per rupee. The average daily number on relief works including non-working children are:—Bijapur 75,580; Sholapur 105,047; Ahmednagar 89,011; Poona 20,598; Nasik 34,547; Satara 29,638; Khandesh 33,255; Belgaum 3,935. Total 391,611, of which 274,169 are relief workers and 1,17,442 non-working children. Of relief workers, excluding those in Khandesh, details for which are not reported, 82,775 are men, 108,999 women, 59,265 children. The numbers on gratuitous

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relief are:—Bijapur 8,162 including 49 persons in one poor house; Sholapur 6,385; Ahmednagar 1,829; Poona 3,644; Nasik 115; Satara 14; Belgaum 477; Dharwar 22. Total 20,648, of which 11,020 are men, 5,600 women, and 4,028 children. Total number in receipt of relief 412,259.

Bengal.—For week ending 1st March.—There was no rain during the The spring crops are maturing and are being harvested in some parts. In Bihar the spring crops continue to promise well, but in the rest of the Province (except in portions of the Rajshahi and Chota Nagpur Divisions) the prospects are poor. Spring rice is doing well, having been benefited by the late rain. The ploughing of lands for the early rice and jute is going on, but more rain is required. The prospects of opium in Bihar are very favourable. Tobacco is reported to be a good crop. Sugarcane pressing continues. Fodder supply is generally sufficient. Scarcity of drinking-water is reported from some districts. The prices of lood-grains have fluctuated slightly in some districts. In the distressed districts the prices of the staple grain on which the famine wage is based, are:—Nadia (common rice) 9 seers, Khulna (common rice) 10 seers, Rajshahi (common rice) 10 seers, Patna (common rice) 11 seers, Shahabad 103 seers, Saran (Indian corn) 10 seers 1 chatak, Champaran (Indian corn) 10 seers, Muzaffarpur (Indian corn) 101 seers, Darbhanga (Indian corn) 10 seers, Bhagalpur (common rice) 10 seers per rupee. There was a slight fall in the price of Indian corn in Saran and Muzastarpur. The numbers on relief on Saturday, the 27th February, were - Nadia 10,578, Moorshedabad 730, Khulna 1,861, Rajshahi 585, Pabna 53, Patna 61, Shahabad 9,965, Saran 32,096 Champaran 170,251, Muzaffarpur 27,875, Darbhanga 140,093 (incomplete), Bhagalpur 8,160, Falamau 4,202, Manbhum 3,492. Total 410,002, against, 411,530 in the previous week. This total is distributed as follows:—

Relief workers Dependants		Men 113.006 1.785	Women. 98, <b>7</b> 98 167	1,104	Total. 261,902 3.056+725 Nadia (sex shown) 3,781.	in not
Relieved in poor-houses Otherwise relieved Test-workers	•	254 26,740 4,954	.147 66,055 1,699	172	573 137,435 6,311	

Private Relief—Relief-works—Darbhanga Raj 21,900 (men 15,067, women 4.984, children 1,849), Hatwa 5,814. Gratuitous relief—Darbhanga Raj 10,518 (men 2,009, women 4,853, children 3,656). Hatwa 781.

North-Western Provinces and Oudh.—For week ending 3rd March.— Save for a light shower in Dehra Dun and Almora there was no rain during the The crops are reported to be generally in good condition and harvesting is in progress in several districts, but the crops in many districts have been somewhat damaged by high west winds. The poppy is doing well and opium is being collected in two or three districts; cane-pressing is practically completed and cane is being sown in a few districts. The numbers in receipt cf relief on Saturday the 27th February 1897 in 19 districts officially recognised as distressed were as follows:—Agra 39,442, Etawah 20,339, Campore 119,325, Fatchpur 33,768, Banda 201,038, Hamirpur 60,482, Allahabad 180,794, Jhansi 67,386, Jalaun 1,02,121, Mirzapur 65,610, Jaunpur 71,273, Gorakhpur 44,642, Azamgarh 16,354, Lucknow 107,481, Unao 60,091, Rae Bareli 90,858, Sitapur 67,707, Hardoi 144,814 and Barabanki 21,599. Total 1,515,124. This total is distributed as follows among the various methods of relief prescribed by the Famine Code which are in operation:

Employed on relief works 996,936, relieved as dependants 255,110, relieved in poor-houses 39,107, relieved under other provisions of the Code 223,971. The numbers relieved in 18 districts which are under observation and not yet officially recognised as distressed were on the same date as follows:-Relieved on test works 92,920, relieved in poor-houses 14,212, relieved under other provisions of the Code 32,361. Total 139,493. The grand total in receipt of relief on the last day of the week was therefore 1,654,617. Supplies are generally sufficient. Fodder is somewhat scarce in places. Prices are fluctuating, the grain market being very sensitive owing to apprehended injurious

effect of high west winds on the spring outturn. The price of the staple grain on which the famine wage is based varied from 9½ to 12 seers in the districts officially recognised as distressed.

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Punjab.-For week ending and March.-Rain averaging about 1 of an inch has fallen in Rawalpindi, and & of an inch in Gujranwala and Peshawar. There has been a slight drizzle in parts of Hissar, Karnal, Gujrat, and Shahpur. More rain is generally wanted to improve the crops on unirrigated land which are still rather backward and have suffered in many districts from high dry The sowings of the extra spring crops are going on. The ploughing or the autumn crops has commenced in some districts. Rape seed and barley are being already cut in Gurgaon. The irrigated crops are generally in good condition except those sown late on canals and those sown on brackish wells n Rohtak as well as in parts of Gurgaon. The prospects are poor in Delhi and average in Moolian, Lahore, and Dera Ismail Khan. The crops on dry land still require more rain in most districts. High westerly winds are blowing in certain districts which will probably injure the standing crops to some extent. The stocks of food grain are insufficient with the cultivators of Amritsar and Gujranwala and have been exhausted in Hissar and Delhi where, however, the mports meet requirements. The rape and gram crops are still being damaged oy caterpillars in Ferozepore. Cattle are generally in a poor condition or want of sufficient fodder. They are dying of starvation in Hissar and Rohtak; their condition is reported fair from Gurgaon and Ferozepore; good in Amritsar; and average in Sialkot. Dry fodder is still scarce in nearly all disricts, but since the well distributed rain of last month grass is springing up and clover and other fodder crops are also supplying the want. The average number of persons on relief works and dependants, etc., are as follows:—relief workers:-34,965 men; 31,873 women; 15,987 children: dependants 916 men; 1,358 women; 12,491 children; relieved in poor-houses 615 men; 691 women; 428 children: otherwise relieved 2,208 men; 3,079 women; 1,305 children; test workers 229 men; 143 women; 117 children. Details have not been given for 17,333 persons otherwise relieved in Gujrat. The total number of workers, dependants, etc., in the Punjab was therefore 123,738. At the end of February prices were generally high; they are still rising in Ferozepore, Mooltan, Gujranwala, and Rawalpindi; and are falling slightly in other districts except in Hissar and Amritsar where the figures are unchanged. Wheat is selling from 5\frac{1}{4} to 11 seers; gram 9\frac{1}{2} to 10\frac{3}{4}; great millet 9\frac{3}{4} to 11; bulrush millet 9 to 11\frac{1}{4}; and maize to to 114 seers per rupce. The tendency of prices to rise is kept in check by imports from Sindh in the southern districts and from transfrontier territory to some frontier districts. The prices of staple food-grains on which the famine wage is reckoned are: -Rohtak gram and maize to seers; Delhi bulrush millet 81; Karnal gram 91, and maize 10; Ferozepore great millet 11; Lahore wheat and maize 10; and Gujrat maize flour 8 and 9 seers per rupee.

Central Provinces.—For week ending and March.—The weather is generally clear. The nights are cool and the days are getting hot. Spring harvesting is being rapidly pushed on. Prospects are generally fair. Estimated outturns reported are:—Mandla 16, Bhandara 9 and Raipur 11 annas; the cold weather Juari (Sirghum vulgare) in Bhandara 14 annas. The Mohwa (Bassia latifolia) crop is generally reported to be fair though somewhat damaged by clouds in Balaghat; too early yet for definite forecast. Fodder is becoming scarce in parts of Seoni, Hoshangabad, Sambalpur, and Wardha. There has been no marked movement in prices, but they are slightly easier in the Nerbudda Valley. The number of relief workers are decreasing in the rabi (spring crop) districts of Saugor, Damoh, Jubbulpore, Seoni, Narsingpur, Hoshangabad, and in Nimar; and are increasing in the kharif (autumn crop) districts of Mandla, Betul, Bhandara, Raipur, and Bilaspur. They are fairly stationary in Chhindwara, Nagpur, Chanda, and Balaghat. Two relief works have been closed in Nimar, The numbers on relief works are:—Saugor 23,904; Damoh 14,571; Jubbulpore 70,103; Mandla 20,639; Seoni 5,794; Narsingpur 13,981; Hoshangabad 20,209; Nimar 192; Betul 14,100; Chhindwara 5,989; Nagpur 1,278; Chanda 2,690; Bhandara 15,094; Balaghat 10,348; Raipur 37,757; Bilaspur 12,012. Total 2,68,651. The numbers receiving gratuitous relief are:—Saugor 13,426; Damoh 3,469; Jubbulpore 16,282; Mandla 4,788; Seoni 2,722;

Narsingpur 6,457; Hoshangabad 6,926; Nimar 314; Betul 2,500; Chhindwara, 2,812; Nagpur 1,228; Chanda 392; Bhandara 4,746; Balaghat 4,466; Raipur 6,173; Bilaspur 6,017. Total 82,718. Total number in receipt of relief 351,379. Complete details of dependants are still not available. There were also 39,000 on Railway and private works in Saugor, Damoh, Jubbulpore, Chhindwara, and Balaghat. The prices of staple food-grains on which the samine wages are based, are:—Saugor 9; Damoh, Seoni, Narsingpur, Nimar, Betul, Chanda, Bhandara, Raipur, and Bilaspur 10; Mandla 8½; Hoshangabad and Nagpur 11½; Chhindwara 10½; Balaghat 8 seers per rupee.

Burma.—For week ending 27th February.—In Lower Burma threshing continues. In Upper Burma the reaping of peas, wheat, gram, and miscellaneous crops continues. The prospects of the dry weather paddy crop continue fair; other conditions are the same as last week. The wet weather paddy crop in Kyaukse has been harvested. The price of paddy has risen considerably in Thongwa and Henzada and slightly in Thayetmyo; while it has fallen considerably in Myaungmya and slightly in Bassein; elsewhere it is stationary. The numbers on relief works are:—Meiktila 13,642; and Myingyan 8,075; and on gratuitous relief Meiktila 2,290; Myingyan 1,785; Yamethin 336. The total number on relief was 26,128. Price of rice:—Meiktila 8 seers 12 chittacks Yamethin 9 seers 5 chittacks per rupee.

Assam.—For week ending and March.—Slight rainfall in Cachar, Sibsagar, and Lakhimpur. Rain is wanted for the low land rice in Sylhet and for the early rice sowing in Kamrup and Nowgong. Ploughing for the early rice; pressing of sugarcane and pruning of tea continue. Mustard is being gathered. Prices: common rice, Silchar 94; Sylhet 10½; Gauhati 10; Tezpur 10½; and Sibsagar 11 seers per rupee. Fodder is insufficient in Cachar, Nowgong, and in the Naga, Khasi and Jaintia Hills; and in parts of the Kamrup district. Water is scanty in Cachar, Nowgong, and the Naga Hills.

Mysore and Coorg.—For week ending 3rd March.—MYSORE: The prospects are good. Prices have slightly risen in Kadur and Shimoga; and fallen in Mysore, Tumkur, and Bangalore. Paddy is harvested in Bangalore.

COORG: The coffee has blossomed in parts. Prices are normal. Water and fodder for cattle are sufficient. .

Berar and Hyderabad.—For week ending and March.—BERAR: The weather is warm. Harvesting of wheat, gram and linseed continues. The land is being prepared for the rain crop. Fodder and water are inadequate to wants. High prices prevail. 11,111 persons were employed on relief works during the week. Prices:—Akola 10; Basim 10; and Melghat 8 seers per rupee

HYDERABAD: Rainfall during week ended 27th February 19 cents. Total from 1st January 58 cents. The harvesting of the spring crop continues. Fodder and pasture and water are scarce. Relief works continue in Gulburga, Raichore and Naldrug. Aggregate number of persons employed 4,509. Prices:—Wheat 7, coarse rice 7, and jowari 12 seers per current sicca rupee.

Central India.—For week ending and March.—No rain fell in Central India during the week. Agricultural operations are in progress in all Agencies; they have been completed in Bundelkhand. The spring crops are in good condition in Baghelkhand, Malwa, and in some districts of Gwalior and Bundelkhand; fair in Bhopal, Bhopawar, five districts of Gwalior, and three districts of Bundelkhand; bad in four districts of Bundelkhand, and one of Gwalior. Agricultural stock is in good condition in Bundelkhand, Baghelkhand, Malwa, Bhopawar, and five districts of Gwalior; fair in Bhopal; and indifferent in remaining districts of Gwalior. Pasturage is sufficient in Bhopawar; fair in Bhopal, and Malwa; indifferent in Bundelkhand and nine districts of Gwalior;

good in Baghelkhand; and one district of Gwalior; bad in three districts of Gwalior. Prices are above normal in Bundelkhand, Baghelkhand, and Malwa, rising in Bhopawar and Bhopal; and steady in Gwalior. The opium crops are fair in Bhopawar and Bhopal; and one district of Gwalior; and good in Malwa and two districts of Gwalior; bad in other districts. The number of persons employed on famine relief works were:—in Gwalior 27,571; Bundelkhand 23,473; and Baghelkhand 69,509; and on gratuitous relief 6,998, in Gwalior, 5,657 in Bundelkhand; and 4,032 in Baghelkhand. Total number relieved was 1,37,040. Prices 10 to 11½ in Gwalior; 11 seers per rupee in Baghelkhand; not reported from Bundelkhand.

Rajputana.—For week ending 3rd March.—No rain fell throughout Rajputana. Agricultural operations are satisfactory in five States, thriving in three and poor in one. Standing crops are thriving in Marwar and Jaisulmere, poor in Dholepore, slightly damaged by frost in Meywar and Bundi, good elsewhere. The harvest prospects are good in Jhallawar; average in Ajmere-Merwara; and below average in Haraoti. Grain is being harvested in Kotah. Cattle are lean in Bhurtpore; fair in Meywar, Dholepore, Bikanir, and Jaisulmere; good elsewhere. Pasturage or fodder is generally sufficient; but scarce in some tehsils of Jeypore and failing in Bhurtpore and Dholepore. Prices falling in Meywar, Kotah, and Ajmere-Merwara; rising in Bikanir and Jhallawar; high in Haraoti and steady elsewhere. The number of persons on relief works was:—Marwar 5,281; Kotah 1,173; Tonk 30; Dholepore 5,305; Bikanir 4,095; Jaisulmere 901; and on gratuitous relief:—Marwar 1,180; Tonk 272; Bhurtpore 593; Bikanir 558; and Jaisulmere 81. Total numbers in receipt of relief 19,469. A small test work has been opened in Tonk. The prices of the staple foodgrains on which the famine wages are based are Marwar 8½; Kotah 14½; Tonk 11½; Bhurtpore 9 seers 6 chatacks; Dholepore 11 seers 4 chatacks; Bikanir 9 seers 2 chatacks to 8 seers 14 chatacks; Jaisulmere 8½ seers per rupee.

Kashmir.—For week ending 2nd March.—Weather fine. Prices continue below normal. Price 24 seers per rupee.

JAMMU PROVINCE.—For week ending 3rd March.—No rain has fallen. Prices are stationary. Fodder is scanty. Price 10½ seers per rupee.

Nepal.—For week ending 27th February.—No rain has fallen, and the weather is again getting warm. High winds prevail. Crops are in good condition. Price 7½ seers per rupee.

The total numbers in receipt of relief during the preceding and present weeks are as follows:—

	Pa	ECEDING WEE	ĸ.	P	RESENT WEEK	•	Increase
NAME OF PROVINCE.	Relief works.	Gratuitous relief.	TOTAL.	Relief works.	Gratuitous relief.	TOTAL.	or Decrease.
Madras	48,545 395,788	11,181 16,293	59,726 41 <b>2,</b> 081	61,162 391,611	4,887 20,648		+ 6,323 + 178
Bengal North-Western Provinces		110,851	411.530	271,994	138,008	410,002	1,528
and Oudh Punjah	1,324,427	297,015 7,822	1,621,442	1,344,966 98,079	309,651 25,659	1,654,617	
Central Provinces Burma	250,897 22,490	73,679 4,873	324, <b>5</b> 76 27,363	268,661 21,717	82,718 4,411	351,379 26,128	1 00
Berar Hyderabad	10,318 2,547		10,318 2,547	4,509	16,687	4,509	
Central India	117,820	16,070 2,413	133,890 19,553	120,353	2,084	137,040 19,469	
TOTAL	2,601,446	540,197	3,141,643	2,610,948	605,353	3.216,301	+ 74.658

T. W. HOLDERNESS,

Deputy Secretary to the Government of India.

#### GOVERNMENT OF INDIA.

## DEPARTMENT OF REVENUE AND AGRICULTURE.

#### (FAMINE.)

## Return of the number of persons in receipt of relief in districts affected by scarcity.

ors.—The figures are compiled from the Local Gazettes, and give the District details of the Provincial totals published weekly in the Crop and or Summary in the Gazette of India.

on-labouring children and other dependants of relicf workers are classed as on relief works when distinguished in the local returns from a gratuitously relieved in poor-houses or at their homes.

		Гов тн тнк 6тн	FEBRUAR E WREK E	NDING Y 1897.	FOR TH THE 13TH	E WEEK E	NDING LY 1897.	FOR TH THE 23 CH	B WERK E.	NDING 17 1897.		H FEBRUA	
Name of Provide District.	ice and	Relief works.	Gra- tuitous relief.	Total.	Relief works.	Gra- tuitous relief.	Total.	Relief works.	Gra- tuitous relief.	Total.	Relief works.	Gra- tuitous relief.	Total
Madras.		-		- #			-						
uddapah . urnool . ellary . nantapur . aujam .		2,325 3,620 22,860 3,306	6,638 263 2,853 373 125	8,963 3,883 25,713 3,679 125	2.239 5.064 26.276 2.712 1,098	7,106 370 2,897 274 127	9.345 5.484 29.173 2.986 1.225	2,124 6,296 30,068 3,681 1,339	7,311 364 3,685 337 498	9,435 6,660 33,153 4,018 1,837	7,647 82,744 4,432 2,093 1,629	419 3,179 889 6,335 909	8.06 35,92 4.77 8.42 2,53
TOTAL MAD	BAB	32,111	10,252	42,363	37,389	10.774	48,163	43,508	11,595	55,103	48,545	11,181	59.7 <u>:</u>
Bombay	•						07.004	69 670	6,216	89,895	80,496	6.408	86,9
ijapur . holaj ur . hmednagar . cona . a.ik . ttara . handesh . elgaum .	• • • • • • • • • • • • • • • • • • • •	76,507 83,482 48,253 25,032 31,098 23,360 22,464 2,490 1,732	4,932 8,729 27 2,273 57 6  253	81,439 87,211 48,280 27,305 31,155 23,366 22,464 2,743 1,732	79 669 £ 5.3 · 2 75.153 22.879 30 531 23 604 27.663 2,828	5 565 4.784 353 1.975 93 11	85.234 91.096 75.506 24.854 30.624 23.615 27.663 3,175	83,679 94,662 72,732 9,035 20,970 25,613 32,378 2,967	6,138 796 2,776 112 13 	100,800 73,528 11,811 21,082 25,626 32,378 3,318	100,800 84,964 22,109 33,793 30,997 34,458 3,753	6,559 1.120 2,623 106 14 	307,3 86,0 21,7 33,8 31.0 34,4 4,2
TOTAL BOM	BAY	314,418	11,277	325,695	348,639	13.128	361,767	342,036	16,402	358,438	391,370	17,817	408.0
Benga	Z.												
hamparan hahabad ladua latua khulna karan Darbhanga Muzaffarpur Rajahahi Bhagulpur Palaman Manhhum		97,149 2,274 6,060 587 13,811 135,644 6,911 536	36 21 12,070 55,283 1,703	102,957 2,274 6,830 623 168 25,881 190,927 8,614 536	6,364 184 355 14,123 122,276 19,741	15.932 833 1,073 125 40 14.680 66.496 2,041 	116.433 2.088 7.437 309 395 28.803 188.772 21.782 548	14,099 188,981 28,042	2,050 1,872 80 216 14,198 52,108 2 549  11 381	147,712 3,227 6,585 80 372 28,297 186,089 25,501 897 2,243 2,108 1,832	107,502 1,175 6,499  351 15,343 139,064 21,855 580 6,206 2,602	27.880 5.782 1,456 40 727 15,772 51,273 4,823  286 409 2,403	135.3 6.8 7.3 1,0 31,1 190.3 26,
Total BB	NGAL	268,119	-	338,810	265,847	101,220	366,567	300,763	104,270	405,083	300,679	110,851	411
<b>North-W</b> estern and Ou		es											
Agra Ltawah Banda Cawnpur Hamirpur Allahabad Jhansi Jalun Jaunpur Gorakhpur Lucknow Unao Rai Bareli Sitapur Hando: Bara Banki		21,48 12,603 135,483 49,918 49,611 162,926 40,987 59,178 41,160 14,945 41,513 34,773 70,522 37,386 83,101	7 2,994 2 17,381 18,449 6 10,382 20,423 6,019 21,516 7,193 14,795 5,622 8,622 6,717 93,474	15,00 152,86 68,86 60,00 183,35 47,00 80,69 43,05 22,13 56,30 40,44 79,14 44,10	1 14.296 3 152,812 60.803 1 50,497 1 153.599 6 57.785 65.907 1 49,946 8 21,724 8 50,989 0 35,606 66,533 8 41,654 106,794	2 905 3 17,481 4 26,219 113,583 21,106 4,561 29,794 6,056 6,924 16,310 8,907 11,678 8,973 45,259 2,752	17,201 170,293 87,023 64,086 174,693 62,346 95,701 56,003 28,644 67,293 44,513 78,211 50,653 152,053	17,688 164,876 74,214 20,55,656 156,761 60,31,830 78,804 20,57,958 81,33,514 90,65,078 46,519 72,110 125,598 91,25,598	2,562 21,877 29,913 14,174 21,815 6,411 14,692 4,943 16,689 10,420 14,363 15,192 32,361 4,213	20.250 186,763 104,127 69,824 178,576 38,241 93,496 66,677 88,467 86,988 86,473 60,988 86,564	164,864 76,981 54,365 158,019 49,318 85,785 60,971 32,661 78,108 47,865 77,051 49,022 121,827 29,880		33. 20. 192, 106, 70. 185, 51, 96. 71. 41, 97. 99, 68, 150, 88,

Return of the number of persons in receipt of relief in districts affected by scarcity—continued.

	FUR THE	FEBRUAR	191NG Y 1897.	Гов тиз тив 13ти	FREBUAR	nding y 1897.	FOR THE	WEEK EN FEBRUAR	DING Y 1897	FOR THE	WEEK EL	nding By 1897
Name of Province and District.	Relief works.	Gratui- tous relief.	Total.	Relief works.	Gratni- tous relief.	Total.	Relief works.	Gratui- tous relief.	Total.	Relief works.	Gratui- tous relief.	Total.
orth-Western Provinces	·	-	!					- \.				
and Oudb—contd.	1											
iinor	350		350	2,980	•••	2.980	340		340	264	1	2
loradabad	2,413	768 402	3,187 2,830	3,079	910	3.989	4,265	1,079	5,314	5,214	1,419	6,6
areilly	5,238	230	5,468	3,385 6,121	540 1,029	3,925 7,150	5,034 8,416	729	5,763	4,721	1,238	5,9
uttra	8,429	1,032	9,461	13,870	2 306	16,176	20,488	1.653   2,526	10,089 23.014	7,879   25,725	1,942 \ 240 .	9,8 25,5
tah	707	1,783	2,490	897	3,932	4.829	1,0.8	1.810	2,828	806	2,814	3,0
arukhabad	1,867	700 2,242	787	219	986	1.205	230	582	812	146	1,581	1,
udaun	2,071	142	4,100 2,213	277 2.128	2.269 187	2.546	1,368 1,558	1.140	2.508	684	1.053	1,
uhjahanpu		1,885	4,321	2,397	1,634	2,315 4,031	2,500	217 2,067	1,775 4,917	1,356 2,589	264 2,870	1,0 5.0
libhit	8,481	418	8,899	9,581	651	10 235	12,433	710	13.143	6.946	798	7,
heri Iltanpur	2.614	190	2,804	3 320	681	4,004	5,364	586	5,950	3,113	674	3,
ortabgarh	2.233	2,294 6,360	12,068 8,593	13,201 13.523	2.114 2.547	15,645	25.971	3.286	29.257	24.029	4.204	28, 23,
yznbud	8,942	1,281	13,226	12.043	3.846	16,070 15,889	17,563 8,145	4 334 3 797	21.897 11,943	18.581 8.287	5,082 3,823	23. 12,
stehpur	3,853	7,000	10,853	6.207	6.858	13.065	2.371	7,516	9,887	25.237	9.355	34.
zamgarh	3,906 866	5.211	9,147	3,890	4.215	8,105	6 401	9.145	15.846	8.820	11,112	19.
onda	7.259	950 2.272	1,616 9,561	720 8,071	3.767 5.555	4.487 13 626	538 6,280	4,746	5.284	339 5.746	559 3,099	8.
asti	2,657	2.522	5,179	5,142	2.104	7,246	5,463	1.990	7.453	3,608	1,819	5.
COTAL FOR NW. P. & O.	971,306	282,802	1,254.108	1.126,169	27×.217	1.404.716	1.250.258	280,103	1,530.36	1,324,437	297.015	1.621,
I'un/ab.	:	ļ Į	;									
issar	23,494	5,715	29,209	32,062	7.510	39.572	32.527	8.043	40.570	43,325	2 356	45
ohtuk	3,614	2,185	5.799	4.207	2,571	6.778		3.027	6.725	3 568	2,450	6
urgaon	1.552	37	1,589	554	38	592		43	614	1,602	61	1
elhi	3,044 2,351	1 696	3,740 2,165	8 268 2.075	54 24	4.142	2.294 2,728	18 843	3.242	2,157	994	3
mballa	1,003	11.5	1,003	752	<i></i>	2,099 752	2,329	10.	2.746	1.609 4,063	110	1.
erozpur	2,080	228	2,308	1.357	222	1.579	699	115	844	232		_
Luitan	302 2,163	•••	302	295	•••	295	258	•••	258	238		٠
ahore · · · · · · · · · · · · · · · · · · ·	2.103	***	2,163 270	2.671	•••	2 674	2.137	• ••	2.137	2,027		, <b>2</b> .
uirat	32,780	15,177	17,957	32,016	16.174	48,190	31,353	18.658	50.011	49.3.48	1.292	50,
ujianwala	217		217	237	***	287	292		292			
awalpindi udhiana	112 125	: ::	112 125	27 146	••	27 146	126	1	126	69 119		
Total Punjab .	73,107	24,152	97,259	79,670	27.413	107.083	79,012	20,882	109,894	108,705	7,822	116,
Central Provincia.	1											
sugor	26,969	9,616	36,585	29,015	13,188	42 203	29 492	8.965	38,457	28.761	9.315	38,
- domain	18,923	1,905	20,828	22.278	3.562	25,840	23.372	1.431	21.803	21.245	1.571	22
abalpur - landla	70,178 14,260	13,727 882	83,905 15,142	84,763 16.194	14.075 1.200	98,838 17,894	65.725 17.563	16,929 2.423	82.651 19.985	80,936 19,665	9,802	90. 22.
iandia eoni	4,142	3,401	7,543	6711	1,533	8,244	6,223	897	7.120	7 900	900	8.
arsinghpur	20,222	4,056	21,278	19,480	3,608	28,088	20.798	2.882	23.675	20,276	3.315	23
loshangabad	30,907	6,083	36,940	29,211	6, <b>5</b> 70	35,781	25,758	7,541	33,294	21.271 583	7.339	28
imar	688	67 688	750 12,307	714	239 235	953 12,627	648 13,220	116 261	764 13,481	14,236	119	11,
hindwara	4,950	1,848	6,793	5.742	2,209	7,951	7.053	2.328	9.381	7,393	1,283	8
agpur	1,312	830	2,142	1.110	723	1,833	1.038	950	2.018	1.492	832	2.
handa	2,893	12 512	2,905 10,566	2.691 11,359	52 676	2 743 12,035	2.615 10.709	355 3.100	2,970	3.034 11.142	63	3. 14.
Salaghat	5.219	1,662	6,881	4.169	1.955	6.124	8,812	1.303	10,115	13.250	1.422	14.
kaipur	7.858	1,377	9,035	9.226	1.791	11.017	10.922	2,334	13.160	15.610	1.805	17
iluspur	6, 47	1,340	7.687	7.589	1,317	8.906	8.914	1.517	10.13.	10.653	1.816	12.
OTAL CENTRAL PROV-	286,336	47,951	284,287	262.644	52.983	315.577	252.752	<b>5</b> 8 365	306.117	28 1.4 17	44,013	324 .
Burma.	!						1			10.050	5.45	
Mektila Mynagyan Tamethin	. 17,277 9,689	3,135 2,806 323	20,412 12,495 323	17,561 9,664 	2,953 2,613 291	20,514 12,277 291	14.714 9.201 	2.578 2.598 287	17.292 11.799 287	13.379	2.450 2,085 338	15,
TOTAL BUBMA	26,966	6,264	33,230	27,225	5.857	33,082	23,915	5,463	29,378	22.490	4.873	27

#### SUPPLEMENT TO THE GAZETTE OF INDIA, MARCH 6, 1897.

Return of the number of persons in receipt of relief in districts affected by soarcity-concluded.

	FOR THE	IF WEEK I FERBUA	ENDINO BY 1897.	FOR THE 18T	IK WEEK H PEBBUA	ENDING BY 1897.	FOR TO	HR WEEK HERRUA	ENDING BY 1897.	FOR T	HE WEEK	ENDING ABY 1897.
Name of Province and District.	Relief works.	Gra- tuitous rolief.	Total.	Relief works.	Gra- tuitous relief.	Total.	Relief works,	Gra tuitous relief.	Total.	Relief works.	Gra- tuitous relief.	Total.
Berar.			,						<b></b>		•	
Akola	• • • • • • • • • • • • • • • • • • • •		***	 2,152		 2.152	3,528 400 1,955	***	3,528 400 1,955	10,818		10,31
TOTAL BEHAR	•	•••	•••	2,752	•••	2,152	5,883	•••	5,853	10.318	,	10.31
Hyderabad.		,										
Gulburga			•••	 	•••		 	 	 	<b>2,517</b> .	••	2.51
Total Hyperabap .					100		****			2.517		2,51
Contral India.		!										
Bundelkhand Baghelkhand Gwalior	3.476 50,006 11,696	1,508 2,376	4,984 52,382 11,696	2.240 60,143 6,938	1,610 2,781 	3,850 62,877 6,938	8,161 68,492 14,277	1.517 3,350 	9.708 71.842 14.277	19 694 70,391 27,735	4.674 3.937 7.459	24,369 74,329 35,199
Total Central India .	65.178	3,884	69,062	69,321	4,344	78,665	90,930	4,897	95.827	117,820	16,070	133,890
Rajputana.											,	
Marwer Dholpur Bikamr Jaisalmir Kotah Lhartpur	5,284 10,634 939	723 13 621	5,409 5,284 11,357 952 1,031 1,005	4,646 6,033 11,742 839 1,067	1,004 1.802 13	5,650 6 033 13,514 852 1,0 7	5.427 7,052 <b>4.7</b> 42 918 1,112 241	1,010  621 13 704	6,437 7,052 5,363 931 1,112 945	5.319 5.364 4.378 845 1.113	1,168 581 13  651	5,361 1,959
TOTAL RAJPUTANA .	22.680	2,361	25,041	24,327	2,819	27.146	19,492	2,348	21,840	17,140	2,113	19,55
Kashmir.				,								
Januau	455		455	•••						•••	•••	•••
GRAND TOTAL FOR ALL PROVINCES	2 005,676	464.631	2, <b>47</b> 0,310	2,243,183	496,735	2.739,918	2,408,549	509.325	2.017,874	2,6 <b>24.</b> 488	511,555	3,136.043

T. W. HOLDERNESS,

Deputy Secretary to the Government of India-

Daled 5th March 1897.

#### GOVERNMENT OF INDIA.

#### DEPARTMENT OF REVENUE AND AGRICULTURE.

ANNUAL REPORT OF THE GEOLOGICAL SURVEY AND OF THE GEOLOGICAL MUSEUM, CALCUTTA, FOR THE YEAR 1896.

Extract from the Proceedings of the Government of India, in the Department of Revenue and Agriculture (Geology and Minerals): No. 4/2-2, dated Calcutta, 26th February 1897.

#### GEOLOGY AND MINERALS.

#### READ-

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Annual Report of the Geological Survey and of the Geological Museum, Calcutta, for the year 1896.

#### RESOLUTION.

The work on which the officers of the Department were engaged during the year under review is shewn in the following table:—

Nan	ne of offi	cer.		Locality where o	employed	1.		•		Whether main object scientific or practical.
Mr. Oldh	HID)			Rewah .		· ' !	Geological survey •	•	•	Scientific.
Ditte			~	Head-quarters	•	•	Administrative .	•	•	
Mr. LaTo	u <b>c</b> he		•	Rejputans .		•	Geological survey .	•	•	Ditto.
" Midd	llemi <b>s</b> s	•	•	Madras .	•	•	Ditto Examination of gold-bear and special investigation corundum-bearing rocks.	ous		Ditto and Practical.
Dr. Wart	h .		٠	Chota Nagpur	• ,	-	Mineralogical survey	•		Practical.
Mr. Holls	nd		•	Naiui Tal .		.	Safety of Government Hos Naini Tal.	ине I	Ii11,	
				llead-quarters	•	٠	In charge Museum and I on Geology, Presidency	Lecti Colle	rer ge.	Scientific and Practical
Mr. Datt	в	•	•	Rewah .	•		Geological survey .		•	Scientific.
" Smit	.h ·	•	•	Madras . Assam .	•	•	Ditto .	:	•	Ditto. Ditto.
Hay	den	•		Punjab .	•		Ditto .			Ditto.
,				Buima .			Examination of minerals		•	Practical.
" Vred	lenberg			Rewah .	•		Geological survey .	•		Scientific.
" Griv		•	•	Ditto . Burms .	:	•	Ditto . Ditto •	:	•	Ditto. Practical.
" And	e1 SO <b>T</b>			Chota Nagpur	•		Mineralogical survey	•		Ditto.

2. The department was short-handed in consequence of retirements and absence on furlough; notwithstanding which, there was an extension of survey work. The survey of the Salem and Coimbatore districts of Madras was energetically pushed forward, and it is expected that it will be completed in 1897. It has already thrown light on the age of the Hosur gneiss and upon

the gold-bearing system of Southern India. The survey of Rewah was practically finished, and would have been entirely completed but for the exceptional unhealthiness of the season. The survey has added to the material available for determining the nature and origin of the Vindhyan sandstones. During the working season of 1895-96, Sub-Assistant Kishen Singh was engaged in Baluchistan in the survey of the Chehiltan range and part of the Khwája Amrán. The survey of Rajputana was resumed, and Mr. LaTouche was engaged for a part of the year in Southern Marwar. Mr. Holland made a full investigation of the stability of the Naini Tal hill-sides; and during the recess Mr. Hayden completed the geological survey of Simla, Mahasu and Jutogh. The survey of Assam was resumed by Mr. Smith.

- 3. Practical work was carried on mainly in Madras, Central India, Burma, and Chota Nagpur. In Madras some gold-bearing reefs were examined by Mr. Middlemiss in the neighbourbood of Kollegal. The special investigation of the corundum-bearing rocks was actively pursued, and has now reached a stage at which it has become advisable to practically test the commorcial value of the ore. Several new discoveries of iron ores were made, and some previously known sites re-examined; but the statement in the report that all special investigation of these ores would be waste of time is premature, as the subject is still under inquiry. Arrangements were made for the trial of the steatite of the Kurnool district by an English firm. In Central India the western extension of the Singrauli coal-field was surveyed, and an abundant supply of coal discovered in the Damuda area, though too far from existing lines of communication to be immediately valuable. In Burma Mr. Hayden completed his examination of the Sagyin ruby tract, and examined the Mithwe coal-field, a yellow ochre deposit near Panjpé, and the steatite mines in the Kyaukpyu district of Arakan. The inquiries of Dr. Noetling appeared to indicate that the Yenangyoung oil-field was approaching exhaustion, and a search is now being made with every hope of success for a fresh field to take its place. Quartzcrushing operations in Chota Nagpur were much delayed, and were in the end inconclusive. It is hoped that the survey of Assam, which has now been resumed, will add materially to our knowledge of the mineral resources of the province.
- 4. Mr. Holland continued his valuable petrological studies of Indian rocks, and a memoir by him upon the corundum-bearing rocks is ready for publication. He also completed the rearrangement of the mineral and rock collections of the Museum. Good progress has been made with the publication of the results arrived at by the officers of the Department.
- 5. Mr. Grundy was confirmed in the appointment of Inspector of Mines in view of the contemplated legislation for the regulation of mining operations in India.
- 6. The Governor General in Council is pleased to express his satisfaction with the manner in which the Geological Survey of India has been conducted by the Department during the year under review.

ORDER.—Ordered that a copy of the foregoing Resolution be forwarded to the Director, Geological Survey of India, and to Local Governments and Administrations, and that it be published in the Supplement to the Gazette of India.

[True Extract.]

DENZIL IBBETSON.

Secretary to the Government of India.

#### GOVERNMENT OF INDIA

#### Statistical Bureau

# WAGES OF SKILLED AND UNSKILLED LABOUR FOR THE HALF-YEAR ENDING 31st DECEMBER 1896 AND THE CORRESPONDING PERIOD OF 1895.

		Α	BRAGE WAGES	5 PER MONTH.		
Districts.	Able-bodied Labor		Syce or Ho	rse-keeper.	Common Maso or Black	n, Carpenter, smith,
	1895.	1896.	1895.	1896.	1895.	1896.
Burma—	К а. р.	<b>R</b> a. p.	К а. р.	<b>R</b> a. p.	R a. p.	<b>R</b> a. p.
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Sandoway	15 0 0 8-0 to 9-0 15-0 ,, 20-0	15 0 0 8-0 to 9-0 15-0 ,, 20-0	10-0 10 12-0	10-0 to 12-0		30 0 0 30 0 0 15-0 to 20-0
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Khási and Jaintiá Hills Gáro Hills Manipur	13-12 to 15-0 6-0 , 8-0	8-0 to 18-0 8 0 0 8 0 0	<b>, 10-0 ,, 12-0</b>			10-0 to 60- 18-0 30-
Brahmaputra— Goálpára Kámrúp Darrang Nowgong Sibságar Lakhimpur	7-0 to 9-0 10-0 ,, 12-0 10 0 0 9-0 to 12-0 0 0 0 8-0 to 11-0	10-0 ,, 12-0 6-0 ,, 12-0 9-0 ,, 12-0 8-0 ,, 10-0	9-0 ,, 12-0 10-0 ,, 12-0 10-0 ,, 12-0 9-0 ,, 10-0	9-0 ,, 12-0 8-0 ,, 10-0 10-0 ,, 12-0	5 15-0 , 30-0 5 11-0 , 30-0 6 22-0 , 30-0	15-0 ,, 30-0 11-0 ,, 30-0 15-0 ,, 35-0
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Eastern hill tracts-	1	1				

# WAGES OF SKILLED AND UNSKILLED LABOUR FOR THE HALF-YEAR ENDING 31st DECEMBER 1896 AND THE CORRESPONDING PERIOD OF 1895 —continued.

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# WAGES OF SKILLED AND UNSKILLED LABOUR FOR THE HALF. YEAR ENDING 31st DECEMBER 1896 AND THE CORRESPONDING PERIOD OF 1895—continued.

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WAGES OF SKILLED AND UNSKILLED LABOUR FOR THE HALF-YEAR ENDING 31st DECEMBER 1896 AND THE CORRESPONDING PERIOD OF 1895—continued.

				VFRAGE WAGES	PFR MONTH.		
Districts.		Able-bodiec Lab	Agricultural outer.	Syce or Horse	e-keeper.	Common Maso or Black	
	 	1895.	1896.	1895.	189 <b>6.</b>	1895.	1896.
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Abu		7 0 0 -0 to 5-0	- ,	6 5 0 5-0 to 7-0	6 5 0 5-0 to 7-0	18 12 0 4-8 to 15-12	18 0 0 4-8 to 15-12
Bundi		12 ,, 5-10		5 10 O	5 10 0	7-8 ,, 15-0	
Kotah · · ·	•	4 0 0		4 0 0	4 0 0	7-8 ,, 8-0	7-8 <b>, 8-</b> 0
Jhallawar		-o to 5-0 t2 ,, 5-10		4-0 to 7-0 5 10 0	4-0 to 7-0	. 5-0 ,, 30-0 ; ' <b>7</b> -8 ,, 15-0 ;	
laipur	_	0 ,, 3-0	2-0 to 3-0		3-8 to 6-0		7-8 ,, 10-5
Kerauli · · ·	• '	2 0 0		•••	•••	6-0 ,, 8-0	6-0 ,, 8 <b>-</b> 0
Dholpur · · ·		14 to 4-11 -8 ,, 3-0	1-14 to 4-11 1-8 ,, 3-0	•••	•••	5-10 ,, 20-0   4-0 ,, 17-0	5-10 ,, 20-6 4-0 ,, 17-0
Bhartpur		12 , 5-10		•••	•••	5-10 ,, 15-0	
Deoli Cantonment .	• ,	-***		7 0 0	•••	8 0 0	96 0
Nasirabad Cantonment Bålmer	•	7 8 0 5 10 0		7-0 to 9-0	7-0 to 9-0 5 o o	10-0 to 15-0 g δ σ	10-0 to 15-0
Anádra · · ·	• 1	7 0 0		6 5 0	5 0 0 6 0 0		
Shahpura	• 3-1	12 to 5-10	3 12 0	5 10 0	3 12 0	· 7-8 to 15-0	7-8 to 15-0
Western—			1	•		t .	; ;
Jodhpur · · ·	• :	7 8 0	•	5 10 O	6 9 0	<b>15</b> 0 0	15 o o
Jaisalmer	. 1	411 0		5 0 0 ° 4 3 6	6 0 0 4 3 0	9-6-0to 12-6-0	15 0 0
Dikanet	1	4 00		4 0	43 0	,	, w 0 to 12 org
Central India—	1			1			•
Indore · · ·	• :	5 0 0		7 0 0	7 6,0	15 0 0	15 o o
Nimach Cantonment . Gwalior	4-	5 10 0 11 to 5-10		7 0 0 4-0 to 0-0	7 0 0 7 8 0	12-0 to 13-0 10-5 ,, 13-2	12-0 to 13-0 14 0 0
	i			•			
Fanjab— Southern—				•			
Hissar	• ,	6 0 0	5 0 0	5 0 0	5 0 0	' 12 O O	10 0 O
Ferozpur • • •	•	5 0 0	5 10 n	0 0 0	6 ο ο	15 0 0	15 <b>o</b> o
Central-					_	,	1
Lahore	• ′	960 600	5 0 0 5 8 0 t	5 0 0 5 5 8 0	5 8 0	20 0 0 13 5 0	16 14 ο 13 8 υ
Gujiát	• ,	4 0 0		400	6 6 6	13 1 0	11 8 6
Jhclam	•	5 10 0	5 10 0	<b>6 0</b> U	7 O O	, 15 o o	15 O O
South-eastern —							
Gurgáur .	•	5 8 n 5 to 0	4 0 0 1 5 10 0	6 8 0 5 10 0 °	5 0 <b>0</b> 5 1 • 0	12 5 4	8 0 0 12 12 0
Rohta <b>k</b>	•	0 0 G			5 1 <b>0 0</b>	Y	12 12 0
Karnál	-	7 8 U	7 8 0	7 o o	<b>6</b> 0 0	15 0 0	15 0 0
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Ambala	•	,	780	5 0 0 ! 6 0 0	6 0 0	1 12 0 0	
lalandhar .		5 0 0			0 0 0 0 0 0	1	; 13 8 0 10 0 0
Hoshiárpur	•	5 0 0	: 500°	6 0 0	9 0 0	10 0 0	10 0 0
Gurdáspur	• ;		7 8 o	<b>6</b> 0 0 5 <b>8 0</b> ,	6 0 0	15 8 o	15 8 0 15 0 0
Siálkot	• ;	7 0 0 6 0 0	' -	600	6 0 0	15 0 0	15 0 0
Hills-	}			1			
Simla • • •	•	6 12 6		6 4 0	6 1 6		20 0 0
Kangra	•	7 12 0	8 7 0	5 13 0	5 10 0	) 15 Å o	15 0 0
Northern—		6 1 6	6 9 0	6 12 6	690	22.14	21 11 ^
Ráwalpindi .		7 0 0	700	786	7 8 o	23 14 4 22 8 0	21 14 0 22 8 0
Pesháwar	•	6 8 o	580	680	78 o	20 0 0	21 0 0
Kohát • • • Bannu • • •	•	7 0 0	1 2	6 0 0	6 8 a	23 0 0 15 13 4	22 0 0 15 I3 4
#/61111W + • •	-			i		, 5-3 +1	

# WAGES OF SKILLED AND UNSKILLED LABOUR FOR THE HALF-YEAR ENDING 31st DECEMBER 1896 AND THE CORRESPONDING PERIOD OF 1895—continued.

		_							AVI				1 5 P								-			
Districts.		A	ble-	bodie Lat	a Agi ourer	ic ult	tural			Sy	re a	or H	or-e-l	cee,	,ÆГ.		, c	om	นกณ เบ	Ma Bla	con,	Car nith.	pen	ter,
			1895	·	!	18:	 Ж			189	95•			18	yo.			10	 1950		-	 18	396.	
			₽	a. p.		R	<i>a</i> .	ŗ.		R	a.	p.		R	a	· p.		¥	a	p.		K	a	. p.
Panjab—contd.		i											:											
Western—		:											!				,				•			
Sháhpur Jhang	: :		3 8	3 O	!	3		0		6 7	o o	<b>0</b>		6 8	0	0		13 20	0	0		13	8	0
Multan Montgomery .	•	10	<b>5</b> (	0		9		0		7	o	O		8	O	o		17	8	ö		23 18	0	0
Dera Ismael Khan	: :	. 10	5 6	9 () 9 ()	. 1	O	-	0		6 6	0	0	;	6	0	0		17 21	8 4	O O		17 21	8	0
Muzaitargarh . Dera Ghazi Khan	• •		5 8		:	5 8		0		7	o	ó		8	o	o		18	2	8		19	8	υ
Dela Giazi Mian		•	<b>,</b> (	0	; ;	4	O	0		6	0	O		6	O	0		15	o	O		15	0	O
Sind and Baluchistan-	! !				!																			
Karáchi	•	15-0	to	15-0	10-0	to	20-0	0	10-0	to	12	.ŋ <sup>1</sup>	10-0				30-	o to	45	-0	25.	o to	35	-0
Hyderaba <b>d</b> Thar and Párkar (Un	narkot)	10			1	0	0 (	ا د	10			0	I		υ ¯ <b>0</b>		:	30 8∪	0	O		30	0	O
Shikarpur . •		12			1		0 0	- 1			o o				n		٠ :	ξO	•	o		3ο o to		
Upper Sind Frontier Quetta		6 15		O U		-	0 0		8 0-01		0		10-0	-	0		22-	3 to	30	-0	22.	8,,	30	)-Q
2	į	13	Ü	J	1	5	o (	, ا د	10-0	10	12.	٠υ	10.0		٠,5	- <b>U</b>	30-	Ο,	· -}	<b>-</b> O	30.	ο,,	40	~0
Bomb <b>ay</b>	İ			,								:									: ,			
Konkan -	1	_		:		_		- [					_	_		į					_			
Kaiwar Ratnágiri	•	8 6	7 1 I	4		3 7 I:	7 C		10			ດ ໌ ບ	10	) 3 I	O I	10	18-1 9-9-	2 to 4	) 22   ! ! • !	-4 0-5	18-	to to	2.	2-8
Alibág	•	5	10	O			o c		10	•	Ü	o		7	O	o '	2	2	8	u		2.2	$\mathbf{s}$	04
Bombay Tanna	•	7-S 1	1 0.	O I-4 :	7		6 G		<b>7-</b> 0 1			0 0	10-0				27-8 18-1					-8 to		
Decean-	;	_			_									_		!		. 4.0	. 0					
Dharwar • • Belgaum • •		6 7	8	O ;	8	i (		•	7 15			ი 0	É		o 5		12-0 15-0				15-0	3 I		
Satara	•	6	8	0	7				8			Ü,	8	} ,	0	0 }	15-0	٠,,	18-	124	3-10	-Sto	17-	8-o
Sholapur	• •	7	8	0 ;	5	12			8	C C		υ 0	10		υ 0	o	20-0 18-13	· .,	30-	o o	20-0	, ,, 5 (		
Poona • •		7.8			7	8	0		<b>6-</b> 0								15-0						_	
Khandesh— Ahmadnagar		8	_			•					. (		7-0	. to	. s.	اٰ	15-0	<b>.</b>	20-		12-0	to	30-	o
Násik	•	9	0	o l			5 <b>-0</b>		9		, (		9		)	o ,	15-0	٠.,	30-	o '	15-0	9.	30-	O
Dhulia • · •	•	9	6	0	-		O		9	C	•	٠.	9	(	)	0	22	3 (	8 (	, 1	8-12	3 ., :	22-	3
7	•									•	*					4				;				
Gujarat— Surat · • •	.	5-8	to c	-0	6-0	10	<b>Q-</b> 0	١,	7-o t	0.1	10-0	,	7-0	to	10-	0	10-0	to	30-		19-0	to	25-	o
Broach	• 1	7	ດ໌	o i	7	O	်ဝ		7	12		)	7			0	17-0	٠.	30-	o .	10-0	٠,,	30-	O
Kaira	• •	3 7	12 8	0	3 7	12		1	7				8			0	9-0 8-12	, ,. :	22-	8.1	9-0 S-1	',, 2 <b>,</b> ,	10- 22-	8
Ahmadabad	• ;	7	o	0	7	_		1	ś				Ś	•	)	o l	13	S 1.	2 (	ο .	2	2	S	Q
Godhra  Bisa Cantonment	-	5 <b>5</b>	13	0	5 5		0 0		7 8		) (		7 8			0  I	5-0 19		10-0			9 (		
Kathiawár—				!					_			;	-							;		4		0
Rájkot	• ,	10	0	0	10	0	0		8	0	· c	• ! !	S	(	•	0	15-0	to	22-	3	15-0	, to	22-	5
Aug Burning	1							!				1								1				
ntral Provinces— Western—		_							_				-					^	0	1	15	o	o	,
Nima	:1	6 6	0		5	0			6	_ ი 	O	ì			•	- 1	15	O	0	!	15	O	O	
Hoshangabad	: 1	6-0	& 8		5	0		1	<b>6-</b> 0				5	O			3-0 1 5-0	0 3	0-0	1 11	15 2-01		0 5-0	
Betul	-	4		0	4		O	İ	5 5		0				0		15	O	О	:	15	O	O	
Nágpur	.	4 4	0		5 4	0	O		Ö	0	O	-	7		0		15	0	0	1:	15 5-0 <b>t</b>	0 0 20	O Ore	
Wardha	_ 1	5		a !	Ó	_	0	ĭ	D	O	0		U	U	U	1	• • •		• •	1 -			-	

WAGES OF SKILLED AND UNSKILLED LABOUR FOR THE HALF-YEAR ENDING 31st DECEMBER 1896 AND THE CORRESPONDING PERIOD OF 1895—continued.

Districts		<del></del>		1							VERAC	k /	 Vage	S PER	MO						cr.
Central Provinces	Distric	TS.			Abl				ltura	ıi	Sy	ce u	or Ho	rse-kce	per.		Comm	on Ma or Bla	son, Carksmith	rper	iter,
Central Provinces -contol.   Contral					18	395.		18	596 <b>.</b>		18	₹95•		18	96.		18	95.	1	896.	
Central					R	a.	þ.	R	a.	p.	R	a.	p.	R	a.	þ.	R	a. p	R	a	ı. <i>p</i> .
Narsinghpur		-cont	₹.																		
Saugor		_	_		4	^	o	.4	8	o	6	0	0	6	ο	0	12-0 to	16-0	١.,	o	_
Damoh		•	·					_	-							_			1	• • • • • • • • • • • • • • • • • • • •	_
Mandia		•	•	•	4	0	0	. 5												O	O
Secondary   Seco		•	•					3			-										
Balaghaffa	Seoni .	•	•	•	5	O					Ó	O	o			O	15		10-0	to i	12-0
Chánda		•	•	•			- 1			- 1									12-0	,, l	5-0
Budspur		•	•		•					i			- 1	7							
Raipur																					
Berar	Biláspur Rainur	•	•																8	o	U
Buldána	Sambalpur.	÷	•	•						1											
Båsm					_			-				_			-						
Aklola		•	•	:															1	_	_
Ellichpur			•							:				•							_
Nizam's Territories— Secunderabad . 5-0 to 7-0		•	•	•	6			5	6		•	11	,	7				•			_
Secunderabad		•	•					•					- 1	7 6							_
Boldram Chadarghát  7 2 0 7 2 0 8 0 0 8 0 1114 n 22-8 15 0 0 15 0 0  Madras— Malabar Coast— Malabar Coast— Malabar Combatore Niligris Salem  7 8 0 7 8 0 7 8 0 8 12 0 8 12 0 16-14 n 18-12 16-14 n 18-12  Central— Bellary Bellary Anantapur  7 8 0 7 8 0 7 8 0 7 8 0 7 8 0 15 0 0		3						j													
Central— Bellary  Salem  Contral— Bellary  Anantapur  Santh  Contral—  Bellary  Santh  Contral—  Bellary  Santh  S		•	•		5-0	to ?	7-0	9-01	0 10	D <b>-O</b> ;											
Malabar Coast— Malabar		•	•	1	7	2	O	7	3	0											
Malabar													4								
S. Canara				.	7	5	8	8	7	8	6	T.A	_	7			( 113-12-8 (	tos 5- 4->			
Coimbatore Nilgris Nil	S. Canara .	•	•	•	7	13	o				6	12	0   	6	14	0	16-14,	, 18-12	10-14	,, 1	8-12
Salem						_		4		!	e	_	. !		_		16ma to	18-12		_	
Central— Bellary Anantapur Salem  Gentral— Bellary Anantapur Salem  Gentral— Bellary Anantapur Salem  Gentral— Bellary Anantapur Salem Sal	Nilgīris .	:			7	8	O	4 7	8	0	8	12	o !		5 12	Ó	23	12 0	1 20	* *	
Bellary	Salem .	•	•		3	13	4				5	2	8			8	11-10-8t	ol 2-1 <b>0-</b> 5	3 11-10-8	to 1	<b>3-10-8</b>
Anantapur	Bellary .				6	4	o	6	4	0	7	O	o	7	o	O	18-10-1	0.20-10	), g	10-	30. • •
East Coast, north— Ganjam		•	•		5	o	O	5	O	0	Ú	0	0	6	0	0					
Ganjam		:	:								7 6							0 0 18-12	15	O	0
Vizagapatam		ı —																	•-	*	
Godávari		•	•	:	•									5	12	0	9-3-6 to	11-11-6	9-11-6	to 1	1-11-9
Kistna Nellore  7 2 8 7 2 8 7 5 4 7 5 4 17-4-c to 19-0-4 15-0 15-0 , 17-3  East Coast, south—  Madras Chingleput N. Arcot S. Arcot Tanjore  7 2 8 7 2 8 7 5 4 7 5 4 17-4-c to 19-0-4 15-0 , 17-3  8 0 0 0 6 0 0 6 8 0 6 8 0 13-0 to 16-0 13-8 , 16-6 13-8 , 16-6 5 5-3-2 , 17-14-5 15-3-2 , 16-11-3  Tanjore  17 4 5 12 2 6 0 2 6 8 0 6 8 0 15-12 , 15-15 15-12 , 15-15 15-12 , 15-15 15-12 , 15-15 15-12 , 15-15 15-12 , 15-15 15-12 , 15-15 15-12 , 15-15 15-12 , 15-15 15-12 , 15-15 15-12 , 15-15 15-12 , 15-15 15-1		•	•		5	13	4				5	2	8		2	8	16-5-4 ,,	1 <b>5-80-8</b>	16-5-4	, ,, ,, 1(	13-9-6 6-10-6
Nellore		ra <b>l</b> —			7	2	8	7	2	8	•	æ		,	۳.		120000	n 10			
Madras	Nellore .	•	•		6	Õ		6	ō		6	12	0	6	12	0	15-0	, 17-S	15-0	to I	7-8
Chingleput			٠.		6	O.	o	6	O	o	6	Я		4	Q	<b>.</b>	10-04	a 16-a			- (
S. Arcot	Chingleput	•	•	.	4	15	0	4	15	0			0	5	4		13-8	, 16-6	13-0	to !	10-0
Tanjore		•	•	•	5	14	5	5	14	5	Ğ	Ġ	5	6	6	5	5-3-2	. 17-14-	5 15-0-0	• • •	K 1 - 2
		•	•	:1	5	12				1		3 8	4	6	2 8	0	11-14	,, 13-2	13-0-6	1	<b>∡-8-</b> 6
		•	•		5	15	I	•		1						0	12-3	, 14-1	12-3	99 1 98 1	13-15 14-1

WAGES OF SKILLED AND UNSKILLED LABOUR FOR THE HALF-YEAR ENDING 31st DECEMBER 1896 AND THE CORRESPONDING PERIOD OF 1895-concluded.

			AVERAGE WAGE	S PER MONTH.		
Districts.	Able-bodied /	Agricultural	Syce or Hor	se-keuper.	Common Mas or Blac	on, Carpenter. ksmith.
<b>,</b>	1895.	1896.	1895.	1890.	1805.	1890.
	<b>R</b> a. p.	<b>R</b> a. p.	R a. p.	R a. p.	<b>R</b> a. p.	K a. p.
Madras—contd. Southern— Tinnevelly	5 4 0 5 II 0	5 4 0 5 11 0	6 10 8 5 14 0	6 10 8 5 14 0	Į.	17-5-8 to 14-13-4 13-2 ., 13-7
Mysore—  Mysore	7 8 0 5-0 to 10-0 5 0 0 7 8 0 5-0 to 6-4 8 0 0 2-8 to 5-0 7 8 0	7 0 0 5-0 to 10-0 5 0 0 7 8 0 6 4 0 8 0 0 5-0 to 8-0 9 12 0	7 0 0 7-0 to 12-0 7 0 0 6 0 0 8 0 0 8 0 0 3-0 to 8-0 11 4 0	6 0 0 7-0 to 12 0 7 0 0 6 0 0 8 0 0 8 0 0 5-0 to 8-0	10-0 to 22-8 18 12 0 15-0 to 25-0 22-8 ,, 30-0 30 0 0 10-0 to 25-0	15 0 0 15-0 to 30-0 20 4 0 15-0 to 25-0 22-8 3, 30-0 30 0 0 10-0 to 25-0 26-4 3, 30-0
Coorg	7-8 to 9-6	7-8 to 10-0	8 o o	9-0 to 10-0	ì	22 8 9 30-0 to 37-8

J. E. O'CONOR,

Direct research of States ics.

J. F. FINLAY,

Secretary to the Government of Initia.

PINANCE AND COMMERCE DEPARTMENT.

GOVERNMENT

#### DEPARTMENT OF REVENUE

#### IMPORTS OF COTTON, WHEAT

Statement of the Quantity (in hundredweight) of Cotton, Wheat, Linseed, and Indigo imported by rail and river Fanuary to 31st December 1846, compared with the

						IMPORTS I	N DECEMB	ER.	, pt. 100 pt.	dalum halfdhaid e 1000 000 .		W a between consequence
Articles and whence exported.		Calcutta.		C	rty of Bomb	ay.		Karachi.			TOTAL.	
	1894.	1895.	1896.	1864.	1895.	1896.	1894.	1895.	1896,	1894.	1895.	1896.
COTTON  By Rail and River— Bengal NW. P. & Oudh Panjab Cent. Provs. Bombay Sind Aladras Berar Raj. & C. I. Nizam's Terr. Mysore	2,371 34,814 1,07% 024  407 220 836 	3,687 122,102 15,556 2,934 43  4,807 815 2,359	::	 41,140 3,221 5,5% 149,800  932 111,852  26,196 1,579	168,512 40,076 07,874 290,943  12 287,733  58,416,	 07,498 18,890 47,94 183,531  200,230  50,571	 16,70S  20,947  	 67,342  24,367  	 47,799  27,716 	2,371 75,954 20,999 6,210 149,866 20,947 932 112,349 220 27,032 1,579	3,687 200,704 123,274 (0),905 290,900 24,307 12 292,540 818 (0,778 13	2,968 157,916 72,023 54,746 183,856 27,716 203,985 1,712 51,29
TOTAL .	40,432	151.770	79,423	340,372	913,582	5 11,270	37,655	91,709	75,51 <b>5</b>	418,459	1,157,017	754,204
By Sea— Bengal	* * * * * * * * * * * * * * * * * * * *	***	501 12,303  49 	* * *	# # # # # # # # # # # # # # # # # # #	 993 5,735 67 4,4393 5,401	* * * * * * * * * * * * * * * * * * * *	* * * * * * *		* * * * * * * * * * * * * * * * * * * *	*	501 13,2%, 5,735 07 49 11,394 3,475
FOTAL .	*	*	12,807	94	*	21,649	*	*	1	•		34,517
TOTAL OF IMPORTS .	40,432	151,770	92,290	310,372	913,582	620,919	37,655	91,709	75,510	418,450	1,157,067	758,725
WHEAT  By Rail and River—  Bengal NW. P. & Oudh Panjab Cent, Provs. Bombay Sind Madras Berar Assam Raj. & C. I. Nizam's Teir. Mysore	2,83- 163,197 47,8-3  	38,209 112,7,9 (5,13)9 2,492  1,792 	22.731 13,3)7 1 14,521 	 26,958 35,527 92,192  1,095  38,575	 16,244 168,665  22  7,414 1,6,5	 087 6,577  51  4,5 \u03b4	 551,370  198,101  	 129,476   187,768	 55,19,1  2,902  	2,888 163,196 620,131 35.850 92,192 198,101  1,095  38.575	38,209 112,779 135,615 18,506 108,005 187,708 1,114  7,414 1,635	22,731 13,397 55,200 15,505 0,577 2,902  54 
TOTAL .	214,210	160,451	50,650	194,347	133,318	12,152	749,471	317,184	58,101	1,158,028	610,983	120,903
By Sea— Hengal Hombay Sind Madias Buima Non-Br. Ports in India Foreign countries .	*	*	 475   312,050	•	* * * *	20 54,113  	*		 750   3,080	•	-6 1-6	11,245 to 1104:123
TOTAL .		*	312,525	•		76,872	•	. 4	3. <b>€</b> ¥	•		393,227
OTAL OF IMPORTS	214,210	1 <b>6</b> 0,481	363,175	194,347	133,318	89,024	74'11471	317,104	61,931	1,158,028	610(052	514,130

NOIR. - The totals of imports for

OF INDIA.

#### AND AGRICULTURE.

#### LINSEED, AND INDIGO.

and by sea into Calcutta, the City of Bombay, and Karáchi, during the month of December 1896, and from 1s corresponding periods of the years 1894 and 1895.

				im:	ORTS FROM	M JANUARY	TO DECEM	IBER, INCL	USIVE.			
	Calcutta.		Ci	y of Bomb	sy.		Karáchi.			TOTAL.		Articles and whence
1894.	.5ر8	1896.	1894.	1895.	1896.	1894.	1895.	1896.	1894.	1895.	1896.	exported.
51,416 327,613 45,829 6,799 178  4,388 20,120 37,385 	69,277 413,501 79,994 7,317 23 22,152 14,955 31,078	69,853 360,434 54,500 12,422 03  60,667 18,093 14,127 	2:3,070 54,383 97,697 2,591,141  56,125 871,224  609,473 17,916	531,894 145,323 180,521 2,038,248  40,857 1,122,71 761,883 28,279 57	471,587 122,580 244,350 2,581,554 81,871 1,154,844 649,899 35,381 4,040	149,507  314,400  	 264,483  274,297   	1 369,560  236,61.4  	51,416 550,683 249,719 104,406 2,591,319 314,400 56,125 87,5612 20,126 646,858 17,916	69,277 945,455 489,800 193,838 2,638,271 274,297 40,857 1,144,863 14,955 792,991 28,279 57	69,853 838,022 543,700 250,772 2,581,617 236,814 81,871 1,215,511 18,093 664,026 35,381 4,040	COTTON  By Rail and River— Bengal NW. P. & Oudh Panjab Cent. Provs. Bombay Sind Madras Berar Assam Raj. & C. I. Nizam's Terr. Mysore
493,734	638,357	594,219	4,521,134	5,455,773	5,346,106	403,907	538,780	605,375	5,4 <b>7</b> 8,775	6,632,910	6, <b>5</b> 45,700	TOTAL.
•		14,140 134,770  20,707 10,969  5,179			50,926 207,435 7,250 2,559 1,152,847 75,060				*		14,140 195,702 207,435 27,957 13,528 1,152,849 80,239	By Sea— Bengal Bombay Sind Madras Burma Non-Br. Ports in Ind Foreign countries
*	*	185,771	•	•	1,506,107	•	•	2	•		1,691,880	TOTAL
493,734	638,357	779,990	4,521,134	5 <b>,455,</b> 773	6,852,213	463,907	538,780	605,377	<b>5,478,77</b> 5	6,632,910	8,237,580	TOTAL OF IMPORTS
169,370 1,491,631 399,799 22,410   464	731,606 1,695,020 201,475 33,645 1,139 2,470 990	434,175 850,999 113,070 143,469  5.798 78	135,088 5,10,291 885,538 784,340  90 25,909  348,903	568,471 744,560 739,644 1,156,767 	8,735 15,737 638,302 1,222,801  14,563  588,079 1,503	5,153,435  1,812,399  	5,612,688  2,487,180  	 1,463,929  S85,704  	169,370 1,626,719 6,149,525 907,948 784,340 1,812,809 464 3,48,903 1 1,567	731,606 2,263,491 6,558,729 764,289 1,156,767 2,487,180 169 52,833 2,470 367,335 3,438	434,175 559,734 1,593,342 781,831 1,22,501 885,704  40,361 78 588,079 1,503 5,747	WHEAT  By Rail and River— Bengal NW. P. & Oudh Panjab Cent. Provs. Bombay Sind Madras Berar Assam Raj. & C. I. Nizam's Terr. Mysore
,083,674	2,666,345	1,548,195	2,7 <b>7</b> 7,787	3,622,094	2,515,527	6,966,334	8,099,868	2,349,633	11,827,795	14,388,307	6,413,355	TOTAL
		804 20,050  1,503 40 2 312,050	•	•	4,659 415,562 940,856  130,717 38,712 /7,919		•	822 2,026 47  22 21,256 24,805	•	•	6,285 437,038 940,903 1,573 139,785 59,970 414,774	Madras Burma Non-Br. Ports in In
•	•	334,515	•	•	1,617,425	•	•	48,978	•	•	2,000,918	Total
2.082.674	2,666,345	1,882,710	2,777,787	3,622,001	4,132,952	6,966,334	8,099,868	2,398,611	11,827,795	14,388,307	8,414,273	TOTAL OF IMPORT

not available. 1894 and 1895 are defective.

GOVERNMENT

### DEPARTMENT OF REVENUE

IMPORTS OF COTTON, WHEAT

Statement of the Quantity (in hundredweight) of Cotton, Wheat, Linseed, and Indigo imported by rail and river January to 31st December 1896, compared with the

					1	MPORTS IN	Decembe	R.				
Articles and whence exported.		Calcutta.		C	ity of Bomb	ay.		Karáchi.			TOTAL.	
	1894.	1895.	1896.	1894.	1895.	1896.	1894.	1895.	1896.	1894.	1895.	1896.
LINSEED  By Rail and River— Bengal  NW. P. & Oudh Panjab Cent. Provs. Bombay Sind Madras Berar Assam Raj. & C. I. Nuzam's Terr. Mysore  TOTAL  By Sea— Bengal Bombay Sind Madras Burma Non-Br. Ports in India	37,906 8,451  3,693  2,245 25 5,541 	119,039 20,772 1,88y 454    	64,855 7,086    480  73,021	3,278 25,600 18,610  416,108 42,822 9,936 	400 18 3,507 20,777  8,954  4,448 3,311 	29,837	267       	245        245		37,906 11,729 26,7 29,293 18,616 79 4 18,413 5,48,303 9,436 	119,039 21,172 2,152 3,961 20,777  8,954  183,814	64,85 7,70 3,05; 10,83, 31; 4,51; 486; 1,67; 9,424  102,858
Foreign countries			1	•	-	263	*	•	•••			 145 204
TOTAL .		•	35	•		422	*	•	9	•	•	466
OTAL OF IMPORTS .	57,861	142,154	73,056	116,424	41,415	30,259	346	245	9	174,631	183,814	103,324
INDIGO  y Rail and River—  Bengal  N.W. P. & Oudh  Panjab  Cent. Provs.  Bombay  Sind  Madras  Berar  Assam  Raj. & C. I.  Nizam's Terr  Mysore	53,579 13,5y8 403 	44,947 15,440  3  	29,872 12,372 45 	6 197 6  484  212  65	686 66 4 36	       	939  419 	 324  195 	386	53,585 14,093 1,348  484 419 212  65	44,949 15,441 3-4  689 195 66 4  36	29,872 12,372 479  189 380 2  104
TOTAL .	67,880	60,390	42,.89	970	795	295	1,358	519	820	70,208	61,704	43,404
Sea-Bengal Bengal Sind Madras Burma Non-Br. Ports in India Foreign countries		•	 110  	•		 355 17 		•				355 17
TOTAL .		•	110	•	•	372	•	•	1	•	•	483
OTAL IMPORTS	67,880	60,390	42,399	970	795	667	1,358	519	821	70,208	61,704	<del></del>

Note.—The totals of imports for

#### OF INDIA.

#### AND AGRICULTURE,

#### LINSBED, AND INDIGO.

and by sea into Calcutta, the City of Bombay, and Karáchi, during the month of December 1896, and from corresponding periods of the years 1894 and 1895—contd.

A	Calcutta.		C	ty of Bomb	ay.		Karáchi.			TOTAL.		Articles and whence exported.
1894.	1895.	1896.	1894.	1895.	1896.	1894.	1895.	1896.	1894.	1895.	1896.	
											1	,
							1					LINSEED
2,785,704	2,073,553	2,342,820						•••	2,785,704	2,073.553	2,342,820	By Rail and River -
,402,734	802,959	559,281	234,676	39,804	25,749	1,670	1,710	1,229	1,039,080	b44,473	580,259	Bengal NW. P. & Oudh Panjab
3,709 274,827	3,009 60,609	469 87,408	2,474 904,063	3,752 360,865	361,495	22,543	25,866	14,256	28,786 1,178,890	32,627 421,4 <b>7</b> 4	14,/50 441,903	Cent. Provs.
•••	•••	194	1,290,127	1,187,740	1,507,170	•••		•••	1,290,127	1,187,740	1,507,370	Bombay
•••	•••	•••	72,487	61,938	101,467	591	:::	215	591 72,487	61,988	215 101,467	Sind Madras
20,911	2,088	63,755	1,000,839	487,828	718,016		:::	•••	1,021,750	489,916	751,771	Berar
20,329 120,420	9,641 3,318	34,432	1,348,987	225,665	196,684			•••	20,329 1,409,407	9,041 228,983	34,422 190,084	Assam Raj. & C. I.
***	***		435,902	376,212	571,625		:::	***	435,902	370,212	571,025	Nizam's l'err.
•••	•••	•••	584	423	164	•••		•••	584	423	104	M ysore
4,634,694	2,955,237	3,088,349	5,290,139	2,744,257	3,482,401	24,804	27,516	15,700	9,949,637	5,727,010	6,586,450	TOTAL
	•						_				1,607	By Sea Bengal
•		1,432		•	175	•		68			1,430	Bombay
•	•	•••		•	9,757	•	•		•	•	9,757	Sin t
		208	•	•			:	•••		1 :	208	Madras Burma
	•		•	•	19,788	•		•••	•	•	19,788	Non-Br. Ports in Ir
•	•	5	•	•	4,501	•	•	•••	•	•	4,500	Foreign countries
•	•	1,645	•	•	35,563	•	•	88	•	•	37,296	TOTAL
4,634,694	2,955,237	3,089,994	5,290,139	2,744,257	3,517,964	24,804	27,516	15,788	9,949,637	5,727,010	6,623,746	TOTAL OF IMPORT
							ĺ					INDIGO
	l				1	;	1					By Rail and River-
61,706	70,311	52,572	7	9				•••	61,713	70,320	52.572	Bengal NW. P. & Oudh
<b>28,</b> 949 592	48,347 1,428	<b>5</b> 5,987 7 <b>5</b>	361 185	25 37	16	 5,324	5,033	8,075	29,360 7,101	48,372 6,498	56,003 8,161	Panjab
70	9		88	5	2				158	14	32	Cent. Provs.
•••	3		1,341	2,380	4,459		4,982		1,344	2,389 4,752	4,459 7,990	Bombay Sind
***	•••		1,776	785	657	5,844 ·	4,952	7,930	5,844 1,770	785	067	Madias
***		59		4	20	!		•••	•••	4	79	Beiar Assam
•••	17		733	354	526			•••	733	371	526	Raj. & C. I.
***	'	2	155	19	194			•••	155	19	196	Nizam's lerr.
***	***			 				•••				Mysore
91,367	120,115	108,725	4,649	3,624	5,895	12,168	10,015	16,065	108,184	133.754	130,685	TOTAL
• •						•				•	47	By Sea- Bengal
•		220			31		•	43		•	203	Bombay
•	•		•		8,799	•	•	75	•		8,799	Sind
•	:	3			37	•		•••			40	Madras Burma
					253	•		3	•	•	3 255	Non-Br. Ports in I Foreign countries
•	•	236			9,120	•	•	46	•	•	9,402	TOTAL
					,,							.1
						12,168		16,111	108,184	1	140,087	TOTAL OF IMPORT

not available.
1894 and 1895 are defective.

J. E. O'CONOR, Director-General of Statistics.

DENZIL IBBETSON, Secretary to the Government of India.

#### PUBLIC WORKS DEPARTMENT. RAILWAY STATISTICS.

# STATEMENT OF APPROXIMATE GROSS EARNINGS OF INDIAN RAILWAYS FROM IST JANUARY TO 22ND FEBRUARY 1896, AND FROM IST JANUARY TO 20TH FEBRUARY 1897.

N.B.—As regards the figures in commo Total Earnings from 1st January 1897, audited figures have been used as far as possible. tverage WEEK ENDING 23ND WEEK ENDING 20TH FEBRUARY 1897. FEBRUARY 1896. er mil Earnings from 1st
January
to 20th
February Earnings from 1st RAILWAY. during Earnings. January to 22nd February Mean Mean Dethe first-half of Increase. Per 1 Pe P ırıleage woı ked. Crmane 1 E 2 mileage Per n open p neek. TOTAL. worked. TOTAL. 1890. 1897. 1856. R State lines worked by compames. Miles Standard gauge—
East Indian
Bengal Central (a)
Bengal-Nagpur
Indian Midland (b)
East Coast (state) (Bezwada extn.)
Bezwada-Madras (Mau, Ennúr sec.) Miles. ₽ Ř ĸ K 614 1,733 11,47,500 1,734 125 862 85,58,000 1,28,000 10,54,000 8,37,000 11,26,000 640 88,85,457 10,518 129 160 125 862 1.14 3,27,457 1,20,101 12,54,329 8,42,850 185 129 200 18.400 1,59,369 97,110 4,204 7,800 1,27,000 1,98,329 752 21 4,204 (c)149 ••• 5,856 8,532 157 33.332 (c) 149 24,800 11,300 149 ÿ re gauge— Rajputana-Malwa (d) Palanput-Deesa 3,900 433 11,151 257 70 170 87 1,789 4,78,518 201 1,815 4,10,000 37,21,754 900 1,05,280 3.520 1,53,689 53 159 05 7,89,754 29,32,000 ••• South Indian
Mayavaram-Mutupet
Southern Mahratta (e)
Bengal and North Western (/) 5,753 12,55,366 29,695 10,04 590 2,41,000 59 1,042 347 1,042 6.100 231 54 1,105 12,16,000 39,366 54 1,105 819 9,000 4,705 104 150 34,400 8,68,000 750 105 1.25.054 100 ,36,<sub>390</sub> 1,23,000 Rohikund and Kumaon (Lucknow-9,23,894 1,10,894 8,13,000 ••• 20,50**5** 17,054 Bareilly section) . Assam-Bengal . . 231 159 23 I 300 1,51,444 1,27,0<sub>0</sub>8 67 58 15,400 1,19,000 32,444 1,51,060 8.707 23,00,888 262 <sup>2</sup>75 9,006 State lines worked by the State. 23,30,800 259 1,83,53,778 Standard gauge—
North Western (state) (g)
Outh and Robilkhand (state) including the metre gauge link
Eastern Bengal (state) including metre and 2' 0" gauges
East Coast (state) 1,67,52,600 ••• 6,01,178 2,644 6,44,135 235 244 2,797 ნ. სწ. იიი 217 45,94,662 41,12,000 4,82,662 ••• 238 797 2,01,952 253 820 1,59,000 194 14,94,635 12,07,000 ••• 2,87,635 290 108 290 814 2 28,000 18,48,233 280 ბა 427 37,740 1,51,233 Metre gauge-Burna (state)(h) . 535 54,700 95 26,372 2,90,023 3,23,000 191 834 2,41,747 290 Special gauges—
Joshat (state provincial) .
Cherra-Companyganj (state provi.) ბბს **4.23,00**0 252 15,57,158 16.83.000 1.23.542 28 1,024 37 44 28 2,400 500 86 5.081 6,219 63 3,700 141 225 13,03,095 5,551 240 Lines worked by guaranteed cos. 5,588 216 12,71,600 95,01,138 7,03,238 Standard gauge --Great Indian Peninsula (1) Bombay, Baroda and Central India 90,37,900 ••• 541 810 1,490 9,10,305 615 1,491 6,07,000 407 3,02,213 2,08,910 66,05,872 47,75,000 18.30.872 . . 599 203 20,42,350 15,19,089 249 20,45,000 2,21,000 52,050 TOTAL 49,8 2,791 14.57.425 533 2.711-17,04,000 **3**95 1,07,67,311 82,87,000 ٠.. 34,80,311 TOTAL (GUARANIEED AND STATE) 280 17,049 52,41,411 307 17,050 Assisted companies, ndard gauge—
Deihi-Umballa-Kalka
larkessur 47,04,400 **2**00 3,84,22,227 3,40 77,500 18,44,7-7 159 300 161 23,297 0,480 161 23,800 7,000 148 1,66.550 22 Metre gauge— Robilkund and Kumaon (Coy.'s sec.) Bengal Looars 294 24 1,58,000 8,850 345 49,939 43,000 υū ••• 0,339 129 5,234 66 : : 80 30 4.10 36,294 1,894 3,726 Dibru-Sadiya 30 34,400 . . . 3,200 ud1 70 12,070 185 185 Special gange-Darjeeling-timalayan 24,900 1,03,000 135 78 14,700 80,512 10,488 11,648 228 51 11,000 210 84.6: 1 80,000 TOTAL 4,681 175 414 61,891 Lines owned by native states and worked by other agencies. 149 414 65**,60**0 158 4,52,932 4,43,900 worked by other agencies

Standard gauge—

Bina Goona

Ehopal-Upain

Nagda-Upain

The Nizum's guaranteed state

The Gackwar's Petiad

Rappina-Bhaunda

kolar Gold-helds

Metre gauge— 9,: 32 73 22 16 2,100 4) 1,497 17,300 80,800 11,800 13 14,800 1,900 71,400 1,300 18,700 129 50 214 9.330 200 34 333 13 108 ... 333 77.471 73,044 5,47,688 10,671 23,938 23,938 2,090 228 13 5,07,000 40,688 100 ••• 7,500 1,08,000 25,800 222 Kolai Color-Bods

Metre gauge—
Southern Mahiatta (Mysore sec.) (),
The Cackwar's Mehsana
Kolhapur

Special gauges—
The Cackwar's Dabhoi
Cooch Benar 10 173 1,91,497 270 ıυ 4,000 83,497 21,774 4.026 302 35,092 6,/59 2,899 39,600 6,800 362 93 29 109 2,60,014 2,44,000 73 100 16,014 48,033 18,505 87 18,000 1.367 3,000 565 go tio 6.318 XX. 4,700 65 65 41.150 32,1*0*0 9,800 9,059 59 TOTAL 356 Lines owned and worked by native 130 1,239 127 1,56,513 1,264 1,69,600 134 11,68,447 11,18,100 states. ••• 50,347 Metre gange Bhavnagar-Gondal-Junagarh-Porbandar 145 ხხ 334 55,816 letaisar-Raikot 167 334 46 304 60 41,700 125 Jodhpore-Bickancer Uodeypore-Chitor (k) 3,57,006 2,70,000 40 364 4,271 93 4,300 **...** 87,006 3,200 25,591 20,40. 1,84,000 73 43 31,147 2,15,0,7 4,797 31,697 3,500 υi 52 Special gauge-2,400 ••• Moivi 15,900 87 ••• 94 8,080 86 94 6,600 70 57,519 49,500 TOTAL 101 8,019 800 96,961 108 898 81,200 90 6,80,879 5,45,600 GRAND TOTAL ••• 268 1,35,079 19,591 55,56,770 284 20,262 50,22,800 4,12,24,485 3,61,85,300 248

- (g) Includes the Jammu and Kashmu and the Hyderabad-Shadipalli 50,39,185
- (h) This line has been transferred to a company from the 1st September 1896, but until a languments are made for the line to be formally taken over, it will be worked by the state on behalf of the company.

  cludes the Wardha Coal, the Dhond-Manmad, the Khamgaon,
- of the company.

  (i) Includes the Wardha Coal, the Dhond-Manmad, the Khamgaon, and the Amraoti railways.

  (j) Includes the Mysore-Nanjangud and the Yesvartpur-Mysore (4) This line is
- frontier sections, worked by the Bombay, Baroda and Central India Railway Company as a temporary measure.

<sup>(</sup>a) Although for convenience classed amongst state railways, this line is the property of the Bengal Central Railway Company. The working of this line has been taken in hand by the company from the 1st January 1897.

(b) Includes the Bhopal-Iters railway.

(c) Earnings for the 22nd February 1896, the line having been opened for traffic on that date.

(d) Includes the Godhra-Kutlam-Nagdá railway.

(c) Includes the Gontakal-Mysore frontier section.

(f) Includes the Gintakal-Mysore frontier section.

(f) Includes the Tirhoot state railway, the company's section of this line is the property of the Bengal and North-Western Railway Company.

#### SUPPLEMENT TO THE GAZETTE OF INDIA, MARCH 6, 1897.

# GOVERNMENT OF INDIA. PUBLIC WORKS DEPARIMENT. RAILWAY STATISTICS.

No. XLIV of 1896-97.
STATEMENT OF APPROXIMATE GROSS EARNINGS OF INDIAN RAILWAYS.

	Average earnings		ENDING 2 UARY 1890	<u>:</u>		ENDING 20 RUARY 109	7	Earnings from 1st April	tarmags from ist April		
RAILWAY.	per mile	Mean	E-ainin		Mean	Earning	- 1	1695	1892	lucrease.	Decre. se
	per week in 1695-90.	mileage worked.	Total.	er n te   t :   Ce   v : ( h :	mil <b>e</b> age worked.	Total.	her nale	to 2and February 1090.	to 20th February 109/.		
state lines worked by companies.		Miles.		R	Miles.	 R	+ 5 K	,	R	R	<i>R</i>
Standard Range-	# 609	1,733	11,47,506	602	1,734	11,26,000	049	4,86,52,648	4,77,04,000		9,48,648
East Indian Bengal Central (a)	144	145	1,59,319	134 185	1-5 802	18,400 1,27,000	147	5:44,/25 50,4303	8,50,000 52,44,000	5,245	4,05,368
hengai-Nagput Indu'n Midland (5)	140 120	752	97,110	129	752	1,11,000	140	43.03,034	47, 17,000	4,03,316	60,286
hast Coast (state) (Bezwada extr.) bezwann-Mad. (Madhinur sec.)	194 158	1	4,204 (6)149	110 300	9	კ, <b>200</b> კ <b>,20</b> 0	433	1,55,250 (4) (4)	03,500 03,500	63,351	***
Rajputana-Malwa (d)	253	1,789	4,78,518	207 53	1,815	4,10,000 1,000	226 59	2,11,05,940 32,732	1,76,0 <b>0,00</b> 0 40,900	14,105	35,05,940
i'alampur-Decsa . • • •	42 107	1,042	1,05,2.0	139	1,042	2,41,000	231	81,23,313	79,70,000		1,47,313
South Indian Mayavaram-Mutupet	88	54 1,105	3,520 1 <b>,53,</b> 0.09	132	34 1,105	9,000	107	2,24,115 62,30,640	3,28,000 61,53,000	3,88.	78,640
Southern Manfalla (2)	117	750	1,45,054	100	819	1,23,000	150	49,07,173	49,50,000		17,173
Robits and Rumaun (Lucknow	-	231	20,505	وغ	231	15,400	67	7,05,300	6,88,000		17,369
Bareilly section)	7 <sup>2</sup> 76	159	17,054	111	300	20,900	55	(8)3,41,404	5,00,000	2,18,516	
LA TO F	254	8,707	23,90,888	275	9,000	23,30,800	259	10,14,35,759	9,69,63,400		44.72,253
State lines worked by the State.	1				1	1					
Standard Range (state) (h)	255	2,644	6,44,135	244	2,797	6,08,000	217	3,09,90,325	2,54,30,000		55,60,325
Oudh and Rohikhand (state) in	. 1 234	797	2,01,952	د5₃۔	820	1,59,000	194	80,05,903	73,19,000		12,86,903
Eastern Bengal (state) including metre and 2' 0" gauges	. 337	813 447	2,35,951 37,740	290 88	814 535	2,28,000 50,700	280 95	1,28,56,063	1,35,10,000 21,14,000	6,53,937 3,39,009	:::
East Coast (state)	169	834	2,41,747	290	88u	2,23,000	252	60,61,539	65,51,000	7,83,401	
Burma (state) (1)  Special gauges—  Jornat (state provincial)	8	28	1,024	37	28	2,400		74,412		7,53b 2,517	:::
Cherra-Companyganj (state provi		.	540	240	5,888	12,71,600	-	20,233 6,03,63,450			50,34,650
Lines worked by guaranteed cos	238	3,551	13,63,095		3,000			0,03,03,430	- 3,33,000	.	
		1,490	9,16,305	615	1,491	0,07,000	407	3,01,50,473	2,80,33,000		21,24,473
Great indian Peninsula (j)  Bombay, Baroda and Central Ind	. 448 14 738	401	3,02,213	750	401	2,70,000	59,	1,50,43,195	1,34,05,000		2,44,458
Viedues	233	840	2,08,910	249	940	2,21,000	-1 -03	99,22,450	·		
TOIAL	. 437	2,791	14,87,428	533	2,792	11,04,000	395	5,57,22,129	5,11,78,000		45,44,120
TOTAL (GUARANTERD AND STATE)	- 2/9	17,049	52,41,411	307	17,000	47,00,400	200	41,75,21,441	20,34,70,200		1,40,51,04
Assisted Companies.					161	23,800	145	12,51,190	11,42,000		1,09,190
Delhi-Umbalia-Karka	· 109		22,297 6,480		23	7,000		2,71,023		377	
Metre gauge Robikund and Kumaon (Co.'s see	.) 117	66	5,234	79	66	0,0				25,531	' !
Bengal Dooars	. 133	36	4,102	116	30 78	3,200		2,41,821 5,29,718		54,202	
Dibru-Sauiya · · ·	150	78	12,070	1	51		1 -		1	29,153	
Darjeeling-Himalayan .	282	51	11,648	-		11,000	_			9,332	
Toral	173	414	61,891	149	414	65,600	158	33,23,008	- 33,33,000		
Lines owned by native state and worked by other agencies.	1				l	1	i	1		1	1
Standard Kunker		73	1,175	. 16	74	2,100		(4) 58,374			
jijua-Goona • • • • • • • • • • • • • • • • • • •				13					4,34,000 (m)51,900		
and the same of th	;; is.	333	73,04	219	34		414 ر	28,37,75	29,00,000	02,250	
The Nizam's guaranteed state	; ; ;	. · · · ·	1,070	1.0		1,300	100				1,81,071
kamuta-Bhatinda • •	19						-				
Hetre gange	1	1	1		36	39,60	0 10	16,57,72	15,22,00		1,30,72
Southern Mahratta (Mysore sec.)	m) 9	8 362 8 93		y 7.	3 9	3 0,80	0 7.	3,87,04	3,81,00		3,24
Kolhapur	.   8	2 21			2	3,00	10	3 1,10,24	1,07,00	<b>"</b>	1
Specul gauges - I he Gackwar's Dabhoi -	.1 2	2 7	6,31	8 8		2 4,70				N 14.34	19,44
Couch Behar • • •		8 2.	-	,		1,30					
Lines owned and worked	by	1,22	1,56,51	3 12	7 1,30	1,69,60		-	-		
Lines owned and worker native states.	1	1			l	Ì	ì	1	1	.]	i
Metre gange	». I	i		ı					67 16,02,00		1,96,26
handar · · ·	. [ 1	33				34 41,7 40 4.3		25 17,98,20 1,09,4	27 1,69,00	ж)	42
etalear-Rájkot		60 4 60 30	0 4,2		0 3	64 80,3	00	9.75.7	03 10,90.00		
Oodeypore-Chitor (0) · ·			3,2	77   7		2,4	ا ند	μυ (Φ)74,11			1,68
Special Kanke— Morvi	1	78 9	8,0	80 8	86	94 6,6		70 3,42,6	33,18,00	)()	42,30
	·					US 81,2	OO !	33,00,30	03 21,09,46.00		11,30,09,0
Total Grand Total	• }	85 89	55.5147	-	34 20,2			18 23.00.45.09	cd to a compa		

- (a) Although for convenience classed amongst state railways, this line is the property of the Bengal Central Railway Company.

  The working of the line has been taken in hand by the company from the 1st january 1897.

  (b) Includes the Bhopal-Itarsi railway.

  (c) Fairings for the 22nd February 1896, the line having been opened for traffic on that date.

  (d) Includes the Godhra-Rutham-Nagdá railway.

  (e) Includes the Guntakal-Mysore from section.

  (f) Includes the Turboot state railway. Although for convenience classed amongst state railways, the company's section of this due is the property of the Bengal and North-Western Railway, Company.
- Into line has been transferred to a company from the 1st Septerber 1890, but until arrangements are made for the line to be formany taken over, it will be worked by the state on bethe of the company.
   Includes the Wardha Coal, the Dhond-Manmád, the Khamgaor and the Auracht ratiways.
   Total earnings from 1st May 1895 to 22nd February 1896.
   Includes the Wardha Coal, the Dhond-Manmád, the Khamgaor and the Auracht ratiways.
   Total earnings from 1st May 1895 to 22nd February 1896 for lotal earnings from 1st May 1895 to 22nd February 1896 for lotal earnings from 1st May 1895 to 22nd February 1896 for lotal earnings from 1st May 1895 to 22nd February 1896.
   This line is being worked by the Bornow, Borney and Coal India Railway Company as a temporary measure.

#### GOVERNMENT OF INDIA.

#### DEPARTMENT OF REVENUE AND AGRICULTURE.

#### RETURNS OF MOVEMENTS OF FOOD-GRAINS AND PULSES IN INDIA.

No. 
$$_{128-1}^{737}$$
 F.

Extract from the Proceedings of the Government of India, in the Department of Revenue and Agriculture: dated Calcutta, the 5th March 1897.

#### FAMINE.

READ-

Circular of the Government of India, No. 1 G.—22-1, dated the 9th January 1897.

#### RESOLUTION.

The circular read in the preamble requested Local Governments to cooperate with the Government of India in ascertaining and reporting the movements of food-grains between different parts of the country, and explained the steps which it was considered desirable to take to this end. The object of these returns was defined to be to help the mercantile community to gauge demand and supply in the matter of food-stocks by placing freely fully and promptly at the disposal of the public all the information of which the Government was in possession.

2. Local Governments were therefore asked to arrange that the District Officer of each district on the railway should receive weekly a return from each railway station in his district, showing the number of standard maunds of food-grains and pulses which have (1) arrived at, and (2) left the station from or for places outside that district during the week ending with the previous Saturday. These statements were then to be totalled for the district, and the totals communicated by deferred telegram to the Director-General of Statistics at Calcutta.

It was explained that movements of grain within the district should be carefully excluded. With regard to returns of grain and pulse crossing the land frontier into India, it was stated that as these returns would not reach District Officers in time to be included with the railway figures, they should be forwarded by post weekly to the Director-General. As regards traffic by road within India, it was stated that no general machinery existed by which it could be registered: and, though the means of registering it doubtless existed at certain points, yet to include it for some districts and not for others would be inexpedient. With regard to water-borne traffic, however, it was added that, as this traffic was of very great magnitude in certain parts of the country, it should be included whenever this was the case and local arrangements could be made for the collection of statistics.

3. The weekly returns which have reached the Government of India in pursuance of the above scheme are not as yet complete for all districts, but the Government of India trust that completeness will be secured as the system gradually settles down into working order.

4. The returns for the week ending the 27th February and for the period from 30th January to the 27th February, so far as they have been received, are published for general information. Similar returns will be published week by week in the Gazette of India.

ORDER.—Ordered that a copy of the above resolution with the returns be published in the Supplement to the Gasette of India for general information.

By order,

T. W. HOLDERNESS, Deputy Secy. to the Govt. of India.

#### APPENDIX.

IMPORTS and EXPORTS of FOOD-GRAINS and PULSE (in Indian maunds) at PRINCIPAL PORTS.

[Net imports are indicated by +, net exports by -.]

					frace	шрог	to all	, marcarea D	y ~,,	461 C)	kports by —.]	
a s					-			<del>-</del> -	-		Week ending 27th February 1897.	1st November 1895 to 27th February 1897.
CALCUTTA		•	•	•	•	•	•	Imports	•	•	269,1 >8	3,097,028
								Exports	•	•	Not yet received.	2,176,092 (up to preceding week)
Rangoon	•	-	•	-	•	•	•	Imports		•	4,613	187.213
	•							Exports	•		1,265,416	11,167,416
											—1,260,803	—10,980,20 <u>3</u>
MADRAS	•	•	Ţ.	7.	•	•	•	Imports	•	•	32,700	207,500
								Exports	•	•	14,500	91,900
											+ 18,200	+115,600
Вомвлу	•	•	•	•	•	•	:•	Imports	•	•	365,000	3,430,000
								Exports	•	•	131,90	1,893,500
											+ 233,100	+ 1,536,500
Karachi	•	•	-	 •	·•	~ <b>.</b>	, <b>.</b>	Imports		•	15,100	854,000
								Exports		• 1	21,700	5,277,700
		-									<b>—6,60</b> 0	—4,423,700

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#### IMPORTS and EXPORTS of FOOD-GRAINS and PULSE (standard maunds) by RAIL, ROAD, KIVER, and SEA.

[Net imports are indicated by +, net exports by -].

							Week ending 27th February 1897.	30th January to 27th February 1897.
BENGAL—								
Patna Division				!				
PAINA				Imports	•	• :	3 <b>7,</b> 300	133,100
				Exports		• !	21,400	112,300
						!	+ 15,900	+20,800
Gava	•	e e		Imports	•	• ;	2,600	15,200
•				Exports	•	• !	700	82 500
							+1.900	-67,300
Shahabad	•	•		Imports	•	•	9,800	38,100
				Exports	•	• [	<b>2,</b> 933	16,200
							+ 6,900	+ 21,935
SÁRAN	•	•	•	lmports		•	42,500	164,500
				Exports	Ľ	• ,	2,100	50,500
				. • :		:	+ ; ,400	+114,505
CHAMPÁRAN	•	•		Imports	•	• '	7,470	81.900
				Exports	•	•	<b>2</b> ~3	6,3.0
			,			:	+7,2 )	+75,600
Muzaffarpur (Incomplete)	•		• .	Imports	**	• ;	2 3,900	20,900
			;	Exports	•	• !	950	900
							+23,000	+ 20,000
DARBHANG (Incomplete)	•	•	1	Imports	•	• '	9.200	59 700
			1	Exports		•	3 50n	25,300
							+ 5,700	+31,400
Bhagalpur Division-								
Monghyr	•	•	•	Imports	•	•	1,800	14,100
•				Exports	•	į	19,300	401,300
				•			-17,500	<del>-407,200</del>
Bhágalpur	•	•	•	Imports	•	•	1,200	17,100
				Exports	•	•	37,100	367,800
•	•					İ	-35,900	-350,700

# IMPORTS and ENPORTS of FOOD-GRAINS and PULSE (standard maunds)—continued.

[Net imports are indicated by + , net exports by -.]

	•				<b>!</b>			Week ending 27th February 1897.	30th January to 27th February 1897
ENGAL-contd.									
Bhagalpur Division-	contd.								1
PURNEA	•	•	•		Imports	•		3,743	9,047
					Exports	•		<b>5.</b> >0	18,443
							;	<b>−2,</b> 000	—9,396
							1	·	3,390
Malda	_	_			Imports		i	•••	
MALDA	•	•	•	•	Exports	_	1	3C -	
					1111/0113	•	• }		700
					` ' '		ı ţ	300	<del></del> 700
					Immosto				
SANTHAL PERGANAS.	•	•	•	•	Imports	•	• '	3,900	15,800
					Exports	•	•	29,300	137,000
					i			<b>25,</b> 4∪0	-121,200
Rajshahi Division-									
Rajshahi	•				inp <b>or</b> ts	•		18,100	113,800
acajonini .					Exports	•	.!	1,277	10,700
					!		;	+16,900	+ 103,100
							1		
D					; Imports	_			300
Dinajpur	•	•	•	•	Exports	_	1	21,020	
					Lixports	•	i		134,000
							į	-21,000	—133,700 
				•	·		1		
TALPAIGURI	•	•	•	•	Imports	•	•	13,600	37.300
					Exports	•	•	7.00	600
								+ 13,500	+ 25,700
Darjeeling		•	•		Imports	•		3,000	21,400
•					Exports			بر 40 <b>0</b>	700
						-		+ 2,600	+20,700
								i without	1
Rangpur • •	•	•	•	•	Imports	•	•	1,800	4,600
					Exports	•	•	<b>9</b> 00	14,700
								• +900	-10,100
Bogra 7 7 5				•	T			100	400
Bogra 7 7 5	•	•	•	•	Imports	•		15,700	82,800
					Exports	•			82,400
				•				-15,600	

#### IMPORTS and EXPORTS of FOOD-GRAINS and PULSE (standard maunds)-continued.

[Net imports are indicated by + , net exports by -.]

								Week ending 27th February 1897.	30th January to 27th February 1897.
BENGAL—contd.								•	
Rajshahi Division-	-contd.								
Pabna	•	•	•	•	Imports	•		13,800	74,800
			•		Exports	•		6,300	8,900
								+7,500	+65,900
Dacca Division-								historical distribution of the state assessment where a part of the state assessment according	
DACCA (Incomplete)	•	•	•	•	Imports	•	•	<b>3</b> 00	1,300
					Exports	•	-	1,100	3.200
								<b>-8</b> 00	-1,900
NARAINGANJ	•	•	•	•	Imports	•	•	•••	20,000
					Exports	•		<b>40,</b> 000	149,900
								<b>-40,0</b> 00	-129,900
Maimensingh	•	•	-	•	Imports	•		•••••	63,300
					Exports	•		••••	2,000
								*****	+ 61,300
FARIDPUR	•	•		•	Imports	•		5,600	12,800
					Exports	•		2,300	5,000
								+3,300	+ 7,800
Backerganj	•	•	-		Imports	•	•	• •••	•••
				i ,	Exports	•		1,300	11,700
								-1,300	11,700
Chittagong Division	<b>1</b> —						Ì	- Annual of the second of the	- Albanian and Alb
TIPPERA	•	•	•	•	Imports	•	•	100	3,600
					Exports	•	•	900	9,800
								-800	-6,200
Noakhali	•	•	•	•	Imports		•	•••	100
					Exports	•	•	100	1,600
•			•					-100	-1,500
CHITTAGONG	•	•	-		Imports	•	•	25,200	54,800
					Exports	•		•••	6,100
							Ì	. +25,200	+48,700

### IMPORTS and EXPORTS of FOOD-GRAINS and PULSE (standard maunds)—continued.

[Net imports are indicated by +, net exports by -].

								Week ending 27th February 1897.	30th January to 27th February 1897.
ENGAL—contd.									
Burdwan Division—									
Burdwan	•	,	•	•	Imp <b>o</b> rts	•		<b>3,6</b> 00	21,900
					Exports		•	64,100	290,700
							-	6 <i>ა</i> ,5 <i>ა</i> 0	- 268,800
							-		
Вівним	•	•	•	•	Imports	•	•	•••	4,200
					Exports	•	•	•••	768 <b>,9</b> 00
								•••	<b>—</b> 764,700
Hooghly (incomplete)		-	_	_	Imports	•		1.500	13,6co
11000HE1 (Intomplate)	•	-	•	•	Exports			1,700	4,800
						-	-	200	+8,800
Presidency Division-									
24-PARGANAS	•		•	•	Imports	•		3,100	10,400
					Exports		-	<b>3</b> 00	13,200
					•		+	2,800	<b>-2,8</b> 00
Nadia	•	•	•	•	Imports		-	25,400	161,700
					Exports	•	•	32,700	150,700
							-	7 <b>,3</b> ∞	£11,000
Murshidabad.		•	-		Imports	•		200	2,800
	-				Exports	•		10,100	64,300
					1		- 1	9,900	<b>—61,500</b>

### IMPORTS and EXPORTS of FOOD-GRAINS and PULSE (standard maunds)—continued.

#### [Net imports are indicated by +, net exports by -.]

				-	Week ending 27th February 1897.	30th January to 27th February 1897
BENGAL—contd.						
Presidency Division-contd.						
JESSORE • • •		Imports	•	•	12,600	40,200
		Exports	•	•	1,800	21,000
				+	10,800	+ 19,200
Khulna • • • •		Imports	•	•		•••
		Exports	•	•	1,3∞	9 500
				-	1,300	<del>9,5</del> 00
Chota Nagpur Division-						a6 .aa
Hazáribagh		Imports	•	•	<b>6,</b> 000	36,400
		Exports	•	•	100	600
		1		+ i	5,900	+ 35,800
Lohárdaga		Imports	•	•	•••	4,200
		Exports	•	•	•••	3,700
				Ì	•••	+ 500
Mánbhum		Imports	•	•	5,100	19,800
		Exports	•		100	<b>9</b> 00
				+	5,000	+ 18,900
Singubhum (incomplete)	•	Imports	•		<b>2</b> 00	1,100
•		Exports			2,000	9 <b>.6</b> 00
				-	1,800	8,500
Orissa Division—		*				
CUTTACK		Imports	•			***
<u> </u>		Exports			17,700	8 <b>1.50</b> 0
				-	17,700	-81,500
Balasore		Imports			900	3,300
DALASONI		Exports	•		47,800	186,200
				-	46,900	-182,900

## IMPORTS and EXPORTS of FOOD-GRAINS and PULSE (standard maunds)-continued,

[ Net imports are indicated by + , net exports by -.]

									Week ending 27ta February 1897.	30th January to 20th February 1897
BENGAL—concld	' <b>.</b>									
Orissa Division		td.								
Puri						Imports				
TORI	•	•	•	•	•	Imports	•	•	249	240
						Exports	•	•	241	241
								-	I	_ r
IORTH-WESTI	- TO NT	DP C	<b></b>	CTC		10				
Meerut Division		PRC	VIV	CES	<b>,</b> –	1				
Meerut Division	.1							Ì		
Saháranpu'r .	•		•	•	•	Imports	•	•	23.709	71.109
•						Exports			4,605	16,305
								+	19,104	+54,804
Muzaffarnagar	•	•	•	•	•	Imports	•	-	34,400	<b>9</b> 6,800
						Exports	•	-	1,300	11,200
								+	33,100	+85,600
MEERUT .	•	•	•	•	•	Imports	•	•	35,400	91,900
						Exports	•	•	000,1	6,100
								+	33,800	+85,800
Bulandshahr			:		_	Imports	_		4,300	8,800
	-	•		·		Exports	•		6,700	22,400
						•		_	2,400	-13,600
Aligarh .	~	•	•	•	•	Imports			9,300	15,100
						Exports	•		11,500	22,200
								-	-2,200	7,100
Agra Division—										
MUTTRA .	•	•		•	•	Imports	•		5,945	15,545
			-			Exports	•	•		•••
								+	5,945	+15,545

# IMPORTS and EXPORTS of FOOD-GRAINS and PULSE (standard maunds)—continued. [Net imports are indicated by + , net exports by -].

					Week ending 27th February 1897.	30th January to 27th February 1897.
NORTH-WESTERN —contd.	PRO	VINCES				
Agra Division—contd.						
Agra			Imports	•	21,200	77,500
	•		Exports	•	13,200	53,500
				+	8,000	+ 24,000
FARUKHABAD			Imports	•	12,400	43,500
			Exports	•	200	200
				•	12,200	+ 43,300
Mainpuri	- n		Imports		400	9,100
MIAINPURI	•	•	Exports	•		300
			Zzports	•	400	+8,800
Etáwah	· .	-	lmports	•	800	19,000
LIAWAN			Exports	•	2,000	2,700
•					1,200	+ 16,300
Етан (incomplete)			Imports	7.	700	8,300
			Exports	•	1,300	6,200
				-	600	+2,100
Rohilkhand Division-	-					
Bijnor (incomplete)		•	Imports	•	. 13,400	43,700
			Exports	•	•	400
				-	13,400	+43,300
Moradabad	• -	7.	. Imports	•	29,000	87,300
			Exports	÷	4,500	20,700
				•	+ 24,500	+ 66,600
Shahjahánpur <b>)</b> .	· .	•	. Imports	•	18,048	18,192
			Exports	•	391	397
					+ 17,657	+17,795

#### IMPORTS and EXPORTS of FOOD-GRAINS and PULSE (standard maunds)—continued.

[ Net imports are indicated by +, net exports by-].

									ļ	Week ending 27th l'ebruary 1897.	30th January to 27th February 1897.
ORTH-WE	STE	RN	P	ROV	INCE	ES					
Rohilkhand	Divis	ion-	-contd	•							
Budaun	•	•	•	•	•	•	Imports	•	. ]	900	1,800
							Exports	•	. ]	100	300
									+	800	+1,500
PilibfT	•		•	•	•		Imports	•		<b>5,8</b> 00	27,400
							Exports	•		100	<b>9</b> 00
									+	5,700	+26,500
Allahabad D	)ivici <i>c</i>	\TI									
CAWNPORE		•	•	•	•		Imports	•		54,000	306,900
					Exports	•		10,400	47,100		
				•			-		+	<b>43,6</b> 00	+ 259,800
Fatehpur	•	•	•	•	•		Imports			7,300	23,900
				Exports	•		•••	<b>6</b> 00			
						+	7,300	+ 23,300			
Bánda .	•	•	•	•	•		Imports			9,100	48,000
					-		Exports	•	•	200	600
									+	8,900	+ 47,400
Hamirpur	•	•	•				Imports			2,100	13,500
							Exports	•		•••	200
									+	2,100	+13,300
ALLAHABAD	(Incon	n plete,	)	•	•		Imports			36,400	461,300
•							Exports			700	2,300
									+	35,7∞	+459,000
Jhánsi .	•	•	•	•	•	•	Imports		•	10,400	33,000
							Exports			1,100	2.500
									+	9,300	+ 30,500
JALAUN].	•	•	•	•	•		Imports			1,100	14,400
							Exports			•••	500
									+	1,100	+ 13,900

[ Net imports are indicated by +, net exports by-.]

										Week ending 17th February 1897.	30th January to 27th February 1897.
NORTH-WE —contd.	STE	RN	P	ROV	INCE	s					
Benares Div	vision	1							ļ		
Benares	•	•	•	•	•	. 1	mports	•		22,600	76,400
						F	Exports	•		1,200	5,000
									+	21,400	<b>+</b> 71,400
Mirzapur	•	•	•		•	. 1	mports		-	7,100	12,600
						' F	Exports	•		1,500	1,600
									+	5,600	+11,000
JAUNPUR	•	•	•	.•		. I	mports	•		12,800	61,100
						ļ E	Exports	•		100	1,800
		•				ì			+	12,700	+ 59,300
GHAZIPUR	~	-	•	•	•	I	mports	•		5,000	31,400
• .						!	Exports	•		100	2,700
							•		+	4,900	+28,700
Gorakhpur	Divi	sion-	-								
Basti .	•	•	•	•	•	-   1	Imports	•	•	2,8 <b>0</b> 0	16,800
						]	Exports	•	•	500	8,100
				,					+	2,300	+8,700
Kumaun Di	visior	1							ĺ		
Garhwál	•	•	•	•	•	.   I	mports	•	•	•••	400
						I	Exports	•	•	•••	•••
OUDH-	•									•••	+400
Lucknow D	ivisi	on—								and the second s	
Lucknow	•	•	•	•	•	. 1	mports	•		18,600	51,100
						] 1	Exports	•		900	2,100
									. +	17,700	+49,000
UNAO .	•	•	•	•	•	. 1	mports	•		1,200	51,400
						1	Exports	•	•	,••	
									+	1,200	+51,400
Rae-Bareli	•	•	~	•	-	- 1	mports	•	•	7,000	111,500
						I	Exports	•	•	200	1,800
				•	-				+	<b>6,</b> 800	+109,700

[ Net imports are indicated by +, net exports by—].

		-		•	•		-			Week ending 27th February 1897.	30th January to 27th February 1897.
OUDH—contd											
Lucknow D	ivisio	n –co	ntd.								
SITAPUR	•	•	•	•	• .		Imports	•		1,600	1,800
							Exports	•		<b>2,</b> 900	9,400
									-	1,300	<b>—7,6</b> 00
KHERI .	•	•	•	•	•	•	Imports	•		500	<b>7</b> 00
							Exports		-	7.200	27,100
									-	6,700	<b>—26,40</b> 0
Hardoi	•	•		•	•	•	Imports	-		17,800	63 900
							Exports	•	-	100	1,300 ·
									+	10,700	+62,655
Fyzabad Di	ivisio	n—			<b>~</b>		Imports			17,500	<b>68,7</b> 00
1 12ABAD	•	•	•	•	•	•	Exports	•	•	1,700	5,500
							Lxports	•	+	15,800	+ 63,200
Gonda	•			•	•	•	Imports	•		5,800	45,800
							Exports	•		1,600	9,400
							-		+	4,200	+ 36,420
Bahraich		•	•	•	•	•	Imp <b>or</b> ts	•		500	1,000
							Exports	•	•	3,500	9,500
									_	3.000	-8,500
Barabanki	•	•	•	•	•		Imports	•		6,200	6,200
							Exports	•	•	1,000	1,000
									+	5,200	+ 5,200
PANJAB—											
Delhi Divis	ion—	•									
Hissar	•	•	•	•	•	•	Imports	•	•	44,300	84,600
							Exports	•	•	600	20,600
		•							+.	43,700	+64.000
Rонтак	•	•	•	•	•	•	Imports	•	•	600	1,900
							Exports	•	•	400	2,200
									+	200	<b>-3</b> 00

# IMPORTS and EXPORTS of FOOD-GRAINS and PULSE (standard maunds)—continued. [ Net imports are indicated by +, net exports by -].

										Weck ending 27th February 1897.	30th January to 27th February 1897
ANJAB—conta	<i>!</i> .								1		
Delhi Division		td.									
Gurgáon (In			•	•	•	•	Imports	•	-	9,000	25.400
							Exports	•	-	4,000	25,400 18,600
									+		+6,800
							¥		_	5,000	+0,800
DELHI .	•	•	•	•	•	1	Imports	•	•	73,900	181,300
							Exports	•		7,100	30,900
									+	66,800	+150,400
Karnál			•	•	•		Imports	•	•   -	0.400	
						Ì	Exports	•	-	9,400	24,700
·										800	3,600
									+	<b>8,</b> 600	+21,100
Ambala			•		•		Imports		-	<b>35,5</b> 00	99,500
							Exports	•	-	<b>4,5</b> 00	17,900
									+	32,000	+81,600
Sinla .	<b>~</b> .	•	•	•	•	•	Imports	•		<b>2,</b> 700	<b>7,6</b> 50
							Exports	•	.	100	200
									+	<b>2,</b> 600	+ 7,400
Jalandhar I	Divisio	)n									
Jalandhar	•	•	•	•	•	•	Imports	•	•	1,900	5,900
							Exports	•	-	* 22,300	68,900
									-	20,400	-63,000
Ludhiana	•	•	•	•	•	•	Imports	•		7,000	24,400
							Exports		. \	30,000	139,100
									-	<b>23,0</b> 00	-114,700
Ferozpur	•		•	•	•		Imports	•		11,200	28,900
							Exports	•	•	20,200	148,300
										9,000	-119,400
Lahore Di	vision						<b>T</b>			7.500	
MULTAN	•	•	•	•	•		Imports	•	•	7,500	38,400
							Exports	•	+	<b>2,</b> 700 <b>4,</b> 800	17,300
									+	4,000	+21,100
JHANG .	. •	•	•	•	•		. Imports	•	•	600	4,400
							Exports	•	•	200	500
									+	400	+3,900

[Net imports are indicated by +, net exports by-.]

										Weck ending 27th February 1897.	30th January to 27th February 18-7.
ANJAB—cont	d.	٠									
Lahore Divis		-cont	d.								
Montgomery	•	•	•	•	•	•	Imports	•		2,400	27,200
					•		Exports	•	•	1,000	3,600
				•					+	1,400	+ 23,600
Lahore				•	•		Imports	•		2,672	99.572
	•	•	•				Exports		.	6,603	18,003
								·		-3.931	+81,569
ANRITSAR	•	•	•		•	•	Imports	•	•	3,600	33,400
							Exports	•	•	10,500	46,800
									-	6,900	<b>— 13,4</b> 00
Gurdáspur		•	•	•	•	•	Imports	•	-	600	6,000
0 (111)	•	•					Exports		5	8,100	<b>38,</b> 000
Ráwal Pindi	()i-	ielen							-	<del></del> 7,500	<b>—32,</b> ○∞
Siálkot	DIV	121011				_	Imports			1,800	7,900
MURUI	•	•	•	•	•	•	Exports	•		5,200	21,100
						;			-	3,400	-13,200
							<b>T</b>		}	6,800	40,700
Gujrát	•	•	•	•	•	•	Imports	•	•	100	1,900
							Exports	•	+	<b>6,70</b> 0	+ 38,850
Gujránwála	•	•	٠	•	•	•	Imports	•	•	1,900	15,300
							Exports	•	•	3,400	16,100
										1,500	800
Shahpur	•	•	•	•	•	•	Imports	•	•	4,500	10,900
							Exports	•		700	1,900
									+	<b>3,8</b> 00	+ 9,000
Jhrlam							Imports			15,795	65,495
J #URZ	•	•	•	•	•	•	Exports	•	.	818	2,618
								-	+	15,177	+ 62,877

[Net imports are indicated by +, net exports by -.]

								Week ending 27th February 1897.	30th January to 27th February 1897
PANJAB—concld.									
Rawalpindi Division-	-contd	•							
RÁWALPINDI	•	•	•	•	Imports	•	•	29,751	105,051
					Exports	•	•	2,300	8,300
							+	* 27.451	+ 96,751
Pesháwar Division-	-								
Peshawar	•	•	•		Imports			14,500	33,100
					Exports	•		17,400	61,200
							-	2,900	- 28,100
Derajat Division—									
BANNU	•	•	•	•	Imports	•		Nil	<b>3</b> 00
					Exports	•	-	7,300	14,800
							_	7,300	-14,500
							Ì		
DERA ISMAIL KHAN	•	•	·.	•	Imports	•	•	500	<b>2,7</b> 00
					Exports	•		7,600	22,20 <del>0</del>
							-	7,100	<b>—19,5</b> 00
Muzaffargarh .					•				
MUZAFFARGARH .	•	•	•	•	Imports	•	•	100	3,100
					Exports	•	•	2,600	14,800
								2,500	-11,700
Aimere Morros									
Ajmere-Merwara	•	•	•	•	Imports	•	•	<b>4.9</b> 00	8,800
					Exports	•	•	5,000	9,100
								100	<b> 3</b> 00
OMBAY PRESIDE	NCV						-		• THE AND AND CONTRACT OF THE PROPERTY OF THE
Guzerat Division—	MC Y -	_							
AHMADABAD		•			Importo				
**************************************	•	•	•		Imports	•	•	10,900	<b>26,9</b> 00
					Exports	•		7,100	12,600
							+	3,800	+ 14,300

[Net imports are indicated by +, net exports by -.]

									Week ending 27th February 1897.	30th January to 27th February 1897.
OMBAY PRESI	DEN	CY-	-contd.							
Guzerat Division										
Kaira	•	•	•	•		Imports	•	•	9,300	15,400
					`	Exports	•		14,000	20,600
								-	4,700	5,200
Panch Maháls	•	•	•	•	•	Imports	•		•••	1,200
						Exports		•	••	65,100
									•••	-63,900
Broach .	•	•	•	•	•	Imports	•	• [	11,300	22,300
						Exports	٠	• ;	4,600	23,300
								+	6,700	-1,000
SURAT	•	•	•	•		Linports	•	•	••	38,600
						Exports	•	• 1	~	15.700
								ļ	•••	+ 22,900
Deccan—		_				Y		į	20,100	57,800
KHANDESH .	•	·	•	•	•	Imports	•	•	100	300
						Exports	•	+	20,000	+ 57,500
Nasik	•	•	•	•		Imports	•		14,200	31,500
						Exports	•		3,000	8,400
								+	11,200	+ 23 100
Ahmadnagar		•		•		Imports	•	•	16,200	23,200
						Exports	•		2,800	9,200
								+	13,400	+ 14, 50
Poona			_			. Imports	•	•	19,600	39,021
LOURA .	•	•	•	•		Exports	•	•	500	1,30>
						Zaporto	-	+	19,100	+ 37.721
Succession						. Imports		_	3,000	5,300
SHOLAPUR .	•	•	•	•		Exports	•	•	8,500	13.700
						Tryliores	•	•	4,600	-8,400

[Net imports are indicated by +, net exports by-.]

										Wesk ending 27th February 1897.	30th January to 27th February 1847.
BOMBAY P	RES	IDEI	NCY-	-conc	ld.						
Deccan-co	ntd.										
Satara	•	•				•	Imports	•	•	•••	12,400
							Exports	•		,	1,400
										0.09	+11,000
Karnaták –	•										
Belgaum	•	•	•	•	•	•	Imports	•		14,000	24,800
							Exports	•		2,200	110,200
									+	11,800	-85,400
Bijápur	ı	•	•		•	•	Imports	•		18,300	39,400
							Exports			400	1,000
									+	17,900	+38,400
Dharwar				•			Imports			326,000	522.433
	•	•	•	•	•	•	Exports	•		1,780,900	533,300
							Exports	•	-	1,454,900	1,832,10° 1,489,80°
										_	
TANNA .	•	•	•	•	•	•	Imports	•	•	700	4,100
							Exports	•	•	1,400	44,300
									_	700	<b>—40,20</b> 0
Kolába	•	•	•	•		•	Imports	•		•••	26,00.
							Exports	•		•••	26,200
										•••	<del>-2</del> 00
Kolhapur							Imports	•		8,808	65,608
TATEMENT	•	•	•	•	•	•	Exports	•	•	3,211	15,211
									+	5,597	+ 50.397
Kanara							Imports	_		•••	1,600
TF W W W W W	•	•	•	•	•	•	Exports	•	•	•••	15,600
							Exhous	•	•	•••	-14,000

[Net imports are indicated by +, net exports by-].

							Week ending 27th February 1877.	3oth January to 27th February 1897.
SIND AND BALUCHISTA	AN-							
SHIKÁRPUR	•	•	•	Imports	•	•	5.7 <b>.7</b>	12,907
				Exports	•		115.690	256,390
							109.983	-243,483
THAR-PARKAR		_		Imports			•••	10,000
	•	•	•	Exports			•••	30,700
					·	_	•••	- 20.700
								1.800
UPPER SIND FRONTIER .	•	•		Imports	•	-	1,200	41,100
				Exports	•	-	19,200 18.000	39,300
CENTRAL PROVINCES-						İ		_
Jubbulpore Division—						j		
Saugor				Imports			3 0	400
• •	-	-	•	Exports	•		3,100	8,500
							<b>— 2</b> .800	-8,100
JUBBULPORR		•	•	Imports			14.000	41.500
				Exports			8,500	20,200
							+5,500	+ 21,300
Nerbudda Division—						-		
Narsinghpur	•	•	•	Imports	•	-	3,400	5,600
				Exports	•	- {	7,500	15.600
							-4.500	10 000
Hoshangabad (incomplete)	•	•		Imports	•		3,100	5.500
				Exports	•		5,700	10,100
							-2.600	-4.600
Nimar		•		Imports	•	•	6,400	21,500
				Exports	•	.	3,400	6,800
Námus Dininia							+ 3,000	+ 14.700
Nágpur Division—				Imports	•		3.400	7,500
····wantita • • •	•	•	•	Imports	•	•	800	2,700
				Exports	•		+ 2,600	+ 4,800

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[Net imports are indicated by +, net exports by-].

										Week ending 27th February 1897.	30th January to 27th February 1897.
CENTRAL F	PRO	VIN	CES	- cont	₫.				Ì	•	Annual Control of the
Nágpur Div	risior	1—con	rtd.						İ		
<b>N</b> AGPUR	•	•	•	•	•	•	Imports	•		14,900	52,700
							Exports	•	•	6,700	15,600
										+8,200	+37,100
CHÁNDA	•	•		•	•	•	Imports	•		300	5,400
							Exports	•	•	2,600	11,700
										-2,300	<b>-6,3</b> 00
Bhandára	•	•	•	•	•		Imports		•	<b>4,2</b> 00	15,100
							Exports	•		900	6,000
										+ 3,300	+ 4,100
Chhattisgar	Div	ision									
RAIPUR	•	•	•	•	•		Imports	•	•	100	10
							Exports	•	•	43,700	113,700
			•							43,600	-113 600
Biláspur	•	•	-	•	٠		Imports	•		4,100	9 100
							Exports	•	•	4,900	1.1,200
									-	900 CO8	<del>-</del> 5,100
Sambalpur	•	•	•	•	•	•	Imports			200	<b>6</b> 00
							Exports	•		40,700	118,300
							  - 		-	40,500	<b>—</b> 117,7 <b>0</b> 0
BERAR East											
Amráoti	•	•	•	•		•	Imports	•	.	12,400	<b>22,</b> 700
							Exports	•		103	400
									+	12,300	+ 22,300
West-											
AKOLA	•	•	•	•	•	•	Imports	•		<b>8,</b> 8∩ <b>o</b>	8,800
							Exports	•		1,500	1,500
									+	7.300	+7,300

## [ Net imports are indicated by +, net exports by - ].

										Week ending 27t'. February 1897.	30th January to 27th February 1897.
ERAR—contd.											
West-contd.											
Buldána .	•	<b>~</b>	•	•	•	•	Imports	•	•	1,900	1,900
							Exports	•	•	••••	•••
ADRAS-									+	1,900	+ 1,900
GANJAM	•	~	•	•	•	•	Imports			1,100	10,600
							Exports	•		4,500	18,900
									-	3,400	-8,300
••							Importa				62,700
VIZAGAPATAM	•	•	•	•	•	•	Imports  Exports	•		14,300 Nil	5,900
							Typotta	•	+		+ 56,800
									1	14,320	
Godávari	•	•	•	•	•	•	Imports	•	-	300	900
							Exports	•	•	22.900	56,600
									-	22,600	55,700
Kistna		-	•	•	•		Imports			1,300	17,00
							Exports	•		18,400	58,400
									-	17,100	<u>56,700</u>
Nellore		•		•	٠.	•	Imports	•		3,900	11,500
							Exports	•	•	5,300	13,200
									-	1,400	-1,700
Karnol (ince	ינות	letc)	•	•	•		Imports		•	6,300	13,100
							Exports			900	1,400
									+	5,400	+ 11,700
Rellary	•	•	•		•	,	Imports	•	•	8,500	22,100
							Experts	•	·•	900	12,700
									+	7,600	+ 9,400
Anantapur	•	•	•	•	•		. Imports	•	•	3,000	5,900
							Exports		•	1,900	3,600
									+	1,100	+ 2.300
Сирраран			_		-		. Imports			4,900	20,000
- venue an	•	•	•	•	•		Exports			1,900	12.800
								J	+	3,000	+7,200

# IMPORTS and EXPORTS of FOOD-GRAINS and PULSE (standard maunds)—continued. [ Net imports are indicated by +, net exports by - ].

MADRAS—cental.         Imports         15,500         36,900           Exports         14,500         43,900           CHINGLEPUT         Imports         1,000         -7,600           Exports         1,100         2,100           Exports         9,400         11,300           Exports         9,400         11,300           South Arcot         Imports         700         9,300           Exports         17,200         77,900           6,400         26,200         1,400           Exports         6,400         26,200           Combatore         1mports         8,500         33,700           Combatore         1mports         72         4,872           Exports         6,533         17,950           -24,700         -46,300         -24,700         -46,300           Taxore (incomplet)         Imports         6,533         17,935           Exports         60,800         239,100         -20,800         -23,000           Exports         19,500         36,200         -27,000           Madral         Imports         19,500         36,200           -15,300         -24,800         85,100				T which						Week ending 27th February 1807.	30th January to 27th February 1897.
Exports 14,500 43,900 -7,600 -	MADRAS-contd.									•	
Imports	North Arcot	•		•	•		Imports			15,500	36,900
Chingle   Chin							Exports	•	. ]	14,500	43,90a
Imports   1,100   3,100   11,300   11,300   8,300   -8,800   11,300   8,300   -8,800   10,300   7,900   7,900   16,100   -68,600   1,200   1,400   26,200   1,400   26,200   24,800   26,200   24,800   33,200   24,800   24,800   33,200   24,800   26,200   -24,800   26,200   -24,800   33,200   26,200   -24,800   33,200   26,200   -24,800   -24,800   -24,800   -24,800   -24,800   -24,800   -24,800   -24,800   -24,800   -24,800   -24,800   -24,800   -24,800   -24,800   -24,800   -24,800   -24,800   -24,800   -24,800   -22,700   -46,300   -22,700   -46,300   -22,700   -46,300   -22,700   -46,300   -22,700   -24,800   -24,800   -24,800   -24,800   -24,800   -24,800   -24,800   -24,800   -24,800   -24,8										1,000	-7,000
South Arcot	CHINGLEPUT	•	•	•	•	•	Imports	•		1,100	2,500
Imports   700   9,300   77,900   74,000   74,000   74,000   74,000   74,000   74,000   74,000   74,000   74,000   77,200   74,3							Exports	•	-	9 400	11,300
Famous   17,200   77,900   16,100   -68,600   14,000   15,000										8.300	<b>-8,8</b> 00
Tailor   T	South Arcot	•	•	•	r •	•	Imports	•		700	9,300
Imports   1.200   1.400							Exports	•		17,200	77 <b>,9</b> 00
Exports   6,400   26,200   -21,800   -21,800   -21,800   -21,800   -21,800   -21,700   -24,700   -46,300   -24,700   -46,300   -24,700   -46,300   -24,700   -46,300   -24,700   -46,300   -24,700   -46,300   -24,700   -46,300   -24,700   -46,300   -24,700   -46,300   -24,700   -24,700   -24,700   -24,700   -24,700   -24,700   -227,700   -24,800   -227,700   -24,8										16,500	68,600
Соімватове	SALLM (incomplete)		•	•	•	•	Imports	•		1.200	1,400
Trichinopoly   Tric							Exports			6,400	26,200
Exports   32 700   79,500   -24,700   -46,30										5,200	-24,800
TRICHINOPOLY - 1 Paports - 7.72	Colmbatore .	•	•	•	•	•	Imports			8,000	33.200
Trichinopoly   Imports   7.72   4,872							Exports	•		32 700	79,500
Exports   6,535   17,935   17,935   17,003   12,100     Exports   90,800   239,100     Exports   19,500   36,200   11,100     Exports   19,500   36,200   124,800     Tinnevelly   11,000   5,100     Exports   13,000   153,100     Exports   13,000   32,600     Exports   13,000   32,600     Exports   14,000   120,500     Imports   14,000   59,020     Exports   14,000   59,020     Exports   14,000   59,020     Exports   138,390   188,390										-24,700	-46,300
Tanjore (incomplete)  Imports  Exports  90,800  -239,100  -90,800  -227,000  Madura  Imports  Exports  19,500  -15,300  -24,800  Tinnevally  Imports  Exports  19,800  58,500  Exports  17,600  Exports  17,600  Exports  17,600  153,100  Malabar  Imports  Exports  13,000  153,100  10,000  Tinnevally  Imports  14,600  Tinnevally  Imports  13,000  153,100  153,100  Tinnevally  Imports  140,600  Tinnevally  Imports  140,600  Tinnevally  Tin	TRICHINOPOLY	•	•	•	•	•	Imports			7.72	4,872
Tanjore (incomplete)   Imports							Exports	•	.	6,535	17 935
Exports   90,800   239,100   -90,800   -227,000										-5,763	-13,063
Exports   90,800   239,100   -90,800   -227,000	TANJORE (incomplet	(e)			•		Immorto		-	•••	12,100
Madura	,	•					-	•	-	90,800	-
Madura							Exports	•	-		
Tinnevally											
TINNEVELLY	Madura .	•	•	•	•	-	Imports	•		4,200	
Tinnevelly							Exports	•		19,500	
Imports   17,600   E5,100										-15,300	24,800
Exports	Tinnevilly .		•	•	•	-	Lunnoute			19,800	58,500
# 2,200 —26,600  MALABAR						ì		•		i	
MALABAR							Exports	•		1	
Imports   13,000   32,600   Exports   40,600   -120,500	Marana	-							+  -		
Exports - 40,600 -120,500    Toports   1,400   59,020     Exports   68,100   138,390	MAI.ABAR .	•	•	•	•	•	Imports	•		1	
SOUTH CANARA							Exports	•			-
Exports	Carrer Carrer								+ -		The state of the s
Exports	SOUTH CANARA	•	•	• .	•	-	Imports	•		į	
							Exports			i	
										66,760	<del>-</del> 79,370



SUPPLEMENT TO

# The Gazette of India.

Po. 11.3

CALCUTTA, SATURDAY, MARCH 13, 1897.

# OFFICIAL PAPERS.

A Supplement to the Gazette of India will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known. The Debates of the Legislative Council of His Excellency the Governor General will in future be published in Pakt VI of the Gazette.

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GOVERNMENT OF INDIA.

FINANCE AND COMMERCE DEPARTMENT.

# APPROPRIATION REPORT

ON

# THE ACCOUNTS

OF

THE GOVERNMENT OF INDIA

FOR

1895-96.

BY

A. F. COX,

OFFG. COMPTROLLER AND AUDITOR GENERAL.

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# APPROPRIATION REPORT ON THE ACCOUNTS OF 1895-96.

## GENERAL REVIEW.

Throughout the report the figures are tens of rupecs (Rx. 1-R10), with the last two figures cut off for brevity, thus, 149,7 reads one hundred and forty-nine thousand seven hundred tens of rupecs.

- 1. Owing to the continued fall in the gold value of the rupee, the Government of India found itself face to face with the prospect of a heavy deficit in the Estimates of 1895-96. Before the presentation of those estimates, the Tariff Act was accordingly amended in December 1894, by the inclusion of cotton yarn and piece goods in the tariff, and a countervailing excise duty was also imposed on certain classes of cotton goods manufactured in this country. With the additional revenue thus expected to be obtained (1,455.0), the Government of India was able to secure equilibrium in the Estimates of the year in which the total revenue was expected to amount to 96,924,3 and the expenditure chargeable against it to 96,878,1, leaving a net surplus of 46,2 only. The rate of Exchange was taken in the Estimates at 13°00d. involving an excess expenditure of nearly 1,900,0 over the Budget Estimates of 1894-95. Provision was made for an increased scale of expenditure on Civil and Military Works which had been considerably restricted in the previous year, for an increase in the pav of Native Sepoys from R7 to R9 and for 150,0 for military preparations in connection with the disturbances in Chitral, for an increase in the Opium Expenditure due to an enhancement of the price paid to the cultivators of Bengal opium and to the purchase of Malwa opium for excise purposes. The Famine Insurance Grant, however, remained suspended. the other hand, an improvement was estimated to be obtained from the reduction of the rate of interest on the bulk of the rupee debt, and from Railway, Land, Opium, and other revenues. The Financial Statement concluded with the remark that while the crisis was not yet past and the financial position could not be looked upon as safe till the Famine Grant had been renewed, yet the Government of India might claim to have made a full year's progress towards the restoration of their fortunes.
- 2. No sooner was the Financial Statement issued, than the complications in Chitral took a serious turn and it was decided to send a military expedition for the relief of the garrison, which cost 1,619,3 during the year, against a provision of 150,0 in the Budget. occupation of Chitral and its communications also involved an expenditure of 86,6. The final result of the year would therefore have been a heavy deficit, if it were not for the rise in exchange during the year, the average rate obtained having been 13.638d. against 13.09d, a large improvement in the net revenue from Opium due partly to a saving in the expenditure consequent on the failure of the crops and partly to a rise in the price of Bengal opium, an increase in the revenue from Railways, Customs, Excise, Salt, Post Office and Telegraph, and a large saving on the estimate of the ordinary Military Expenditure, and that of the Civil Departments. These improvements were not only sufficient to meet the heavy exper.diture on account of Chitral, but enabled the Government of India to restore the Famine Insurance Grant to 1,000,0, to refund to the Local Governments the special contributions aggregating 405,0 realised in 1894-95, to reduce with effect from 3rd February 1896 the cotton duties from 5 to 31 per cent., to abolish the duty on yarns and still to close with a surplus of 1,534,0. A 2

- 3. No changes in classification of Revenue and Expenditure requiring special notice here were made during the year.
- 4. The following summary gives the Budget and Account figures of 1895-96 to be reviewed in this report, and the details will be found in the statements on pages 154 to 166:—

REC	EIPTS.		Revenue and Ex	PENDITU	RE:		Oυ	TGOINGS.
Budget.	Accounts.						Budget.	Accounts.
65,229,0	66,073,3	Α	Principal Hea	ds of	Rever	iue .	11,280,5	10,351,2
805,1	825, i	В	Interest .	•	•	•	4,115,5	4,044,8
2,781,0	2,840,4	C	Post Office,	Teleg	raph,	and		
			Mint .	•	•	•	2,657,5	2,594,9
1,630,2	1,684,5	D	Civil Departm	ents	•	•	15,379,5	15,172,9
953,9	1,095,9	E	Miscellaneous	•	•	•	6,103,7	5,933,3
•••	•••	F	Famine .	•	•	•	55,0	586,5
•••	•••	G	Construction o	f Rail	ways		9,4	7,7
21,536,8	21,859,2	H	Railways .	•	•		<b>23</b> ,685,0	23,479,5
2,484,3	2,300,0	J	Irrigation .	•	•	•	3,050,5	2,976,3
652,4	713,8	K	Buildings and	Road	s .	•	5,817,0	5,810,5
851,6	978,0	L	Army Services	<b>5</b> .	•		25,193,1	25,398,2
•••	•••	LL	Special Defenden	ce Wo	rks	•	154,7	101,3
***	•••	M	Provincial S	urplus	+	or		_
			Deficit —	•	•	•	-623,3	+379,1
<b>h</b> ••	•••	Imp	perial Surplus +	or D	eficit	<del></del> .	+46,2	+1,534,0
96,924,3	98,370,2			То	TAL	•	96,924,3	98,370,2

REC	EIPTS.	OTHER TRANSACTIONS.	Outgoi	NGS,
Budget.	Accounts.		Budget.	Accounts,
+46,2	+ 1,534,0	Imperial Surplus or Deficit as above		
•••	1	N Capital Outlay on Railways		
		and Irrigation Works .	4,400,0	4,087,2
•••		O Permanent Debt	890,1	586,4
522,3	739,0	P Unfunded Debt	•••	•••
	•••	Q Deposits and Advances ,	823,2	1,316,0
•••	•••	R Loans and Advances by Imperial Government	40.0	
•••	RI	R Loans and Advances by Pro-	49,9	74,5
		vincial Governments	463,5	164,1
•••	•••	S Guaranteed and Subsidized Companies, Capital Ac-		
		counts	619,0	185,9
•••	80,5	Γ Remittances	2,5	0,5
17,000,0	17,664,5	J Secretary of State's Bills .	17,706,8	18,742,2
25,125,7	25,032,6	V Cash Balance, April 1st .		,,,-,-
•••	•••	Ditto, March 31st .	17,739,2	19,894,3
42,694,2	45,050.6	GRAND TOTAL .	42,694.2	45,050,6
	•			-

## Comparison with the year 1894-95.

5. The comparison in respect of revenues with the year 1894-95 is as follows:—

					Difference.
			1894-95.	189 <b>5-</b> 96.	1895-96, greater (+) or less (-).
venue .	•	•	63,585,1	66,073,3	+2,488,2
• •	•	•	815,1	825,1	+10,0
and Mi	int .	•	<b>2,</b> 645,6	2,840,4	+194,8
	•	•	1,629,0	1,684,5	+55,5
• •	•	•	1,227,0	1,095,9	-131,1
	•	•	21,244,1	21,859,2	+615,1
	•	•	2,338,8	2,300,0	38,8
	•	•	692,5	713,8	+21,3
• •	•	•	1,010,2	978,0	-32,2
Т	DTAL	•	95,187,4	98,370,2	+3,182,8
	and Mi	and Mint .	and Mint	venue 63,585,1  and Mint 2,645,6	venue 63,585,1 66,073,3  •

6. The important variations under Principal Heads of Revenue are the following:-

										-	
								TOT	AL	. +	2,413,2
Customs	•	•	•		•	•	•	•	•	. +	1,162,4
Provincial	Rates	•	•	•	•	•	•	•	•	•	+ 165,9
Excise	•	•	•	•	•	•	•	•	•	•	十194,7
Stamps	•	•	•	•	•	•	•	•	•	•	+101,4
Salt	•	•	•	•	•	•	•	•	•	•	+196,1
Opium	•	•	•	•	•	•	•	•	•	•	199,9
Land Rev	renue	•	•	•	•	•	•	•	•	•	+792,6

7. Under Land Revenue the increase occurred chiefly in the Central Provinces (108,9), the North-Western Provinces and Oudh (261,8), and Bombay (407,c) in consequence partly of postponements from the previous year and partly of revisions of settlements. In Bombay a part of the increase was also due to the collection in advance of a part of the revenue due in the current year. Under Opium the prices realised at the sales of Pengal opium were higher than those of the previous year (R1,390 against 1,338), but the improvement due to this was more than counterbalanced by a reduction in the number of chests sold, the net result having been a falling off in the revenue of 81,0. There was also a falling off of 145,4 in the Malwa opium pass fees, owing to the depressed condition of the trade. In excise opium, however, there was an improvement due to an enhancement of the cost price at which Bengal opium is issued for excise purposes, in consequence of an increase in the price paid to the cultivator. The improvement in Salt revenue occurred mainly in Madras, in consequence of the high price of Government paper which ruled during the year, having induced dealers to pay the duty in cash instead of availing themselves of the option of taking credit for six months on

lodging Government paper as security. The improvements under Stamps and Excise represent as usual the normal growth of these revenues in consequence of the growing prosperity of the country. There was, however, a decline in the Excise revenue of the Central Provinces and the North-Western Provinces and Oudh in consequence of unfavourable agricultural seasons. Under Provincial Rates there was an increase in the Central Provinces and the North-Western Provinces and Oudh, due to postponements from the preceding year, and in Madras owing partly to the establishment of additional Punchayat Unions, and partly to the village cess collections having been made for the whole year, against nine months in the previous year. The increase under Customs was obtained chiefly from the import duty imposed on cotton goods and yarn in December 1894 and partly from an improvement in the productiveness of the other duties. The increase would have been much larger but for the reduction of the duty on cotton goods and the abolition of the duty on yarns in February 1896.

- 8. The improvement under Interest is more than accounted for by the increased revenue obtained from the investment of a part of the cash balances in England. Post Office and Telegraph exhibited normal growths which were specially enhanced by the opening of new Post Offices in Cashmere and Chitral, by an increase in state telegrams on account of the Chitral Expedition, and in consequence of the deduction from the telegraph revenue of the previous year of 43,2 which was refunded to the East Indian Railway on a re-adjustment of the rent paid by it for the lease of telegraph wires and instruments for the years 1887 to 1893. The principal items making up the improvement under Civil Departments are an increase of 11,7 under Police, due to larger receipts from private watchmen and the sale of a Police hulk, of 14,5 under Marine, chiefly in Madras, due to re-adjustment of the contribution made in the previous year to the Pamban Pilotage Fund on account of the dredger "Wenlock" and 10,3 under Scientific and other Minor Departments, due chiefly to increased demand for cinchona and quinine and to a contribution paid by the Poona Municipality towards the Reay Industrial Museum. The falling off under Miscellaneous is accounted for chiefly by the absence of the special receipts which occurred in 1894-95, namely, 68,9 on account of the capitalised value of lapsed pensions under the King of Oudh Loans and 9,5 on account of the refund obtained from Her Majesty's Imperial Government, of the share of the charges for the Opium Commission originally borne by the Government of India. The Gain by Exchange on capital transactions of subsidised Railways also fell short of the actuals of the previous year by 49.4.
- 9. The large improvement in the Railway Revenue Account was obtained from the additional mileage of railways opened for traffic during the year, from the heavy traffic connected with the Chitral Expedition, from an exceptionally heavy pilgrim traffic and from t better business generally in cotton, coal, wheat and rice. The increase would have been arger but for serious breaches caused on some of the lines by floods which led to the suspension of through traffic on them for nearly two months. The chief contributors to the mprovement were the East Indian Railway (245,3), the North-Western Railway (231,5), he South Indian Railway (72,2), the Southern Mahratta Railway (69,8), the East Coast There was, on the other hand, a falling-Railway (53,5) and the Burma Railway (59,8). off on the Rajputana-Malwa and the Indian Midland Railways of 162,3 and 73,2 respectively, owing to a falling-off in the traffic in grain, oil-seeds and salt. Under Irrigation revenue he falling-off of 38,8 was due to the heavy winter rains of 1894-95 having reduced the demand or canal water in the North-Western Provinces for the rabi irrigation of that year, the ollections for which were made in the year under review. The decrease was, however, counteralanced to some extent by increases in the Punjab and Madras, due to the development irrigation in the former province and to enhancement of water rates in the latter. uildings and Roads there was an improvement in the receipts from sale of buildings and om ferry tolls. As regards Army Services, the receipts of the previous year included a special edit of 34,1 on account of the value of Ordnance stores supplied to the Nepal Durbar and is Highness the Amir of Afghanistan, and on account of the sale-proceeds of three troopships

in England. The receipts in 1895-96 were further reduced by the value of Commissariat stores issued to other Departments having been adjusted by deduction from expenditure, instead of as receipts and by smaller sales of malt liquor. These deficiencies were, however, made good to some extent by larger recoveries on account of expeditions which were credited for the first time as receipts, instead of being deducted from expenditure, and by an increase in the value of articles in possession of regiments on their transfer from the Indian to the British establishment.

10. The comparison of the expenditure side is given below. The average rate of ange for the Secretary of State's drawings in 1895-96 was about 13.638d. against 13.1005d. \$394-95. The decrease under the different heads in the exchange on the expenditure in angland, due mainly to the higher rate of Exchange obtained during the year, is shown separately:—

			DIFFERENCE, I	8 <b>9</b> 5-96, GREATER -	OR LESS -
	1894-95.	18 <b>95-96.</b>	In the Exchange, on English expenditure.	Due to other causes.	TOTAL.
Direct Demands on the					•
Revenues	9,722,1	10,351,2	<del></del> 5,2	+ 634,3	+ 629,1
Interest	5,124,0	4,044,8	- 180,5	898,7	-1,079,2
Post Office, Telegraph, and					
Mint	2,466,2	2,594,9	3,0	+ 131,7	+ 128,7
Civil Departments	14,835,2	15,172,9	- 14,8	+ 352,5	+ 337,7
Miscellaneous	6,065,7	5,933, <b>3</b>	- 144,5	+ 12,1	- 132,4
Famine	610,2	586,5	I	<del>-</del> 23,6	<del>-</del> 23.7
Construction of Railways .	19,6	7.7	***	11,9	- 11,9
Railways	23,592,6	23,479,5	<del>-</del> 407,8	+ 294,7	- 113,1
Irrigation	2,952,8	2,976,3	<b>→</b> 6	+ 24,1	+ 23,5
Buildings and Roads .	5,352,8	5,810,5	•••	+ 457.7	+ 457.7
Army Services	24,096,1	25,398,2	422,8	+ 1,724,9	+1,302,1
Special Defence Works .	217,9	101,3	- 34,0	<del>-</del> 82,6	— 116,6
		<del></del>			
TOTAL .	95,055,2	96,457,1	—1,213,3 ———	+2,615,2	+1,401,9

- 11. The decreases in the charges for Exchange require no special explanation, and it is necessary to refer only to the differences shown above as due to other causes.
- expenditure, due partly to an increase in the price paid to the cultivator for crude opium from R5 to R6 per seer and partly to an increase in the outturn. Assignments and Compensations also showed an increase of 48,3, due to revision of settlements of alienated lands in Bombay, to payments of arrears and to an increase in the sale of Sambhar salt in 1894-95 having enhanced the compensation payable to the Jodhpur and Jeypur States. The remainder of the increase occurred chiefly under Land Revenue (49,3), due to normal growth of the charges for District Administration and Land Records and Agriculture, under Customs (28,3), due to the additional establishment necessitated by the re-imposition of cotton duties, under Salt (22,9), due to the re-introduction of the monopoly system in certain

excise factories in Madras and the transfer of large quantities of Government salt for storage and under Refunds and Drawbacks (19,5), due to drawbacks of cotton duties. The Interest charges in 1894-95 included a considerable amount of special expenditure connected with the conversion operations in India, while those of 1895-96 were diminished by the reduction of the rate of interest on the bulk of the rupee debt from 4 to 3½ per cent., by a considerable portion of the 4 per cent. debt not having been tendered for conversion and having therefore ceased to bear interest as it had been advertised for discharge, and by the transfer of a larger portion of the interest charges in India to the Railway and Irrigation Revenue Accounts in consequence of additional capital expenditure on State Railways and Irrigation Works, which was met from existing balances without a new loan. Post Office and Telegraph showed excesses as usual, due to continued growth of the departments, the increase under Telegraph being further enhance by an extension of the programme for the construction of new lines which had been unusually curtailed in the previous year.

- 13. As regards the Civil Departments, the only items which require special mention are an increase of 146,3 under Political, due to payment of arrears of the subsidy of His Highness the Amir of Afghanistan, to charges connected with the visit of His Highness the Amir's son to England, and to the expenditure connected with the Chitral expedition, the Kurram Mission and the frontier levies in Dir and Swat, and an increase of 44,7 under Marine due to an enhancement of the contribution towards the expenses of Her Majesty's ships employed in the Indian seas, the decision of the arbitrator being that India must pay a share of the cost incurred by the Admiralty in the defence of Indian waters. Most of the other heads also showed usual increases owing to the growing needs of Administration, the only head which showed a decrease being Administration, under which there were some special payments in 1894-95 to the Bank of England and the Presidency Banks in India, in consequence of the extra work entailed on them by the conversion of the 4 per the supply of currency note forms, which were also excepcent. rupee debt, and tionally heavy. The normal growth of the retired list and an increase in the number of officers absent on leave in England enhanced the charges in the group Miscellaneous, but a part of the increase was counterbalanced by lapses of Political Pensions, by the transfer of a Wasika pension amounting to 5.9 from this head to Interest and by smaller charges for Special Commissions of Enquiry. The Famine Insurance Grant was maintained in both years at 1,000,0. But owing to a falling-off in the net earnings of the two Protective Railways, the Bengal-Nagpur and the Indian Midland, there was an increase in the net charge on the revenues on account of them. This, though shown under the Railway Revenue Account, is actually met out of this grant, and the increase in it consequently caused a corresponding reduction in the amount available for expenditure on the construction of Protective Railways and Irrigation Works, shown in this group. The programme of the year for the Construction of Railways from revenue was smaller than that of the previous year.
- of State Railways owing to larger traffic and to specially large renewals of engines on the East Indian Railway. The interest charges were also higher owing to the progress of railway construction. The increases were, however, counterbalanced to some extent by a large decrease in the surplus profits paid to the Great Indian Peninsula, the East Indian, and the Bombay, Baroda and Central India. Railway on account of the Rajputana-Malwa Railway. The Irrigation Expenditure was higher owing to increased charges for interest consequent on the investment of further capital on the construction of Irrigation Works. The expenditure on Buildings and Roads in 1894-95 was exceptionally low owing to the stringent measures of economy adopted in that year in consequence of financial pressure. On the restoration of financial equilibrium the scale of expenditure under this head has been raised to the normal level. As regards Army Services, the increase is more than accounted for by the special expenditure connected with the Chitral Relief Force, and the occupation of Chitral and its communications. There was special expenditure also on account of the Tochi and Wano

garrisons, the reorganisation of the Army Commands and Staff in India, the increase in the pay of the Native Infantry from R7 to R9 a month and the payment of the British troops at a lower rate of exchange, namely, 13\frac{1}{4}d., against an average of 13\frac{8}{4}d. in 1894-95. These increases were, however, counterbalanced by a saving in the ordinary expenditure, chiefly in the purchase of malt liquor, in the charges for provisions for native troops due to a fall in prices, in the Railway and other transport charges, in the charges for clothing due to the introduction of the new clothing scheme, in the payments to the War Office, the advances made in the pievious year having been found to be larger than the amount due, in the furlough allowances of officers absent in England and in the supplies of Ordnance stores from England. The expenditure on Special Defence Works was considerably below that in 1894-95 owing to the gradual completion of the important works included in the programme.

# Comparison of Accounts with Budget Estimates of 1895-96.

15. The following figures exhibit the differences in the net accounts between the Budget and the actuals, the differences due to the rise in the rate of exchange, which was taken in the Budget at 13'09d., being shown in a separate column. The comparison of the gross figures has been given before in paragraph 4:-

				ĭ	Due to rise		+ Worse -	-	
				e	xchange.		auses.		Net.
Principal Heads of for	Revenu	е.		+	3,4	+ 1	,770,2	+ 1	,773,6
Interest	•	•	•	+	191,9		101,2	+	90,7
Post Office, Telegrap	h, and	Mint	•	+	14,9	+	107,1	+	122,0
Civil Departments .		•	•	+	41,4	+	219,5	+	260,9
Miscellaneous .	•	•	•	+	148,1	+	164,3	+	312,4
Famine		•	•		•••	_	531,5		531,5
Construction of Raily	vays .	•	•		•••	+	1,7	+	1,7
Railways	•	•	•	+	422,8	+	105,1	+	527,9
Irrigation	•	•	•	+	I		110,2	_	110,1
Buildings and Roads	•	•	•	+	6,8	+	61,1	+	67,9
Army Services .	•	•	•	+	298,7		377,4		78,7
Special Defence Wor	ks .	•	•	+	3,3	+	50,1	+	53:4
COMBINED SURPLUS	s, Impe	ERIAL A	AND						
	ROVIN		•	+1	,131,4	+1	,358,8	+2	,490,2

<sup>16.</sup> The improvements due to the rise in the rate of Exchange require no special explanation, and it is necessary to explain only the differences shown above as due to other causes.

<sup>17.</sup> To the large improvement under Principal Heads of Revenue Opium alone contributed 949,6, being the net result of an improvement in the revenue of 263,3 and a saving in the estimated expenditure of 686,3. The sales of Bengal opium brought

in an increase of 306,6, chiefly from the actual prices having considerably exceeded those anticipated in the Budget and to a smaller extent from an increase in the quantity sold. On the other hand, there was a decrease of 134,1 in the pass fees on Malwa Opium, the exports of which seriously declined in consequence of the depressed condition of the trade. The saving in the expenditure resulted chiefly from a failure of the Opium crop in Bengal. The next largest improvement was obtained from Customs, the revenue under which showed an improvement of 202,6 and the expenditure a saving of 7,3. There was a large increase in the import duty on kerosine oil and liquors. The export duty on rice also yielded a specially high revenue. But the import duty on cotton goods fell considerably short of the anticipations in the Budget, and the deficiency was enhanced by the Tariff Act of February 1896, which, as explained in paragraph 2, abolished the duty on yarns, reduced the import duty on manufactured cotton goods from 5 to 3½ per cent., and imposed an excise duty of 3½ per cent. on cotton goods of all counts manufactured in Indian mills. The saving in expenditure resulted from the cost of the additional establishment required for the administration of the Cotton Duties Act having been over-estimated. The other heads which contributed to the improvement in the group under consideration are Excise (Revenue 188,1, Expenditure 2,2-total 190,3) under which the Revenue was under-estimated in Bengal, and in Madras and Bombay the estimates were exceeded owing, in the former, to a growing consumption of arrack and to enhanced rates of duty on country spirits, and in the latter to higher prices obtained at the re-sale of lapsed licences, to enhanced rates of still head duty and to increased sales of country spirits; Salt (Revenue 167.5, Expenditure 13,1—total 180,6), the better result under which was obtained chiefly from the high price of Government Securities having stimulated cash in lieu of credit sales in Madras; Stamps (Revenue 78,9, Expenditure 22,3-total 101,2) due to its normal growth; Forest (Revenue 18,3, Expenditure 83,9-total 102,2) the result under which was more favourable in consequence of the extraction of a larger quantity of timber by consumers, to the curtailment of departmental operations having diminished expenditure, which was over-estimated in the Budget. Provincial Rates also showed a moderate improvement. only head which showed an appreciable falling-off was Land Revenue, the collections of which fell short of the estimate by 168,7 chiefly in the North-Western Provinces, Central Provinces, and the Punjab, owing to suspensions and remissions rendered necessary by bad agricultural seasons. The deficiency in the receipts was however to some extent made good by a saving of 92,0 in the estimated expenditure, chiefly under Land Records and Agriculture and Survey and Settlements, some of the operations not having been undertaken and the expenditure on some others having been over-estimated.

18. The Interest charges were higher partly on account of the payment in the year of two years' interest on the Bengal Uncovenanted Service Family Pension Fund deposits and partly on account of the discharge of the unconverted portion of the 4 per cent. loans having brought forward claims for arrears of interest. The better result under Post Office. Telegraph and Mint was the outcome partly of over-estimates under expenditure and partly of insufficient provision in the estimate of revenue for the growth of the operations of the departments which, as explained in para. 8, was specially large in the year under review in consequence of the opening of new post offices in Cashmere and Chitral and of a large increase in state telegrams on account of the Chitral Expedition. In the Civil Departments the expenditure of most of the departments was over-estimated in the Budget. The postponement of the reorganisation of the Burma Police and of the appointment of an additional Judge there till late in the year caused further savings. The result under Marine also was better owing to an increase in the receipts for work done for other departments and Local Governments. In the Miscellaneous group, the receipts from Gain by Exchange on capital transactions of Guaranteed and Subsidised Railways and other miscellaneous remittance transactions with London exceeded the Budget Estimate by 89,9. There was an increase under Miscellaneous also, in the receipts from rents and unclaimed deposits lapsing to Government, and in the Customs and Zariba receipts of Berbera and Bulhar. In the expenditure there were savings on the Budget chiefly under Territorial and Political Pensions due to lapses by deaths, under Stationery and Printing, due to larger recoveries from the Post Office on account of work done, and under Miscellaneous, owing to provision having been made in the Budget Estimate of the Punjab for a reserve to meet unexpected expenditure which was charged in the accounts under the respective heads concerned. As regards Famine Insurance, it has been explained in para. 2 that it was decided to raise the grant to 1,000,0 including the net loss on revenue account of the Protective Railways (Bengal-Nagpur and Indian Midland), long after the issue of the Financial Statement for the year.

19. The improvement in the Railway Revenue Account was the net result of an increase in the revenue of 322.4 and an increase in the expenditure of 217,3. The increase in revenue was obtained, as explained in para. 9, from the heavy traffic connected with the Chitral Expedition, from an exceptionally heavy pilgrim traffic in the year, and from a good business generally in cotton, coal, wheat and rice. The increase was contributed chiefly by the North-Western Railway (335,7), East Indian Railway (243,4), Eastern Bengal Railway (131,6), Southern Mahratta Railway (68,7) and the South Indian Railway (63,5). On the other hand, there was a falling-off of 444,4 on the Great Indian Peninsula Railway and of 199,2 on the Rajputana-Malwa line. On the former the Budget anticipated a revival of traffic, but the expectation was not realized owing to continued failure of agricultural crops in the districts served by it. Under expenditure there was a large increase in the Working Expenses of State Railways in consequence of the larger traffic worked, heavier renewals of engines on the East Indian Railway and larger surplus profits paid to the East Indian Railway, the Bengal North-Western Railway, the Southern Mahratta Railway and the South Indian Railway. increase was, however, counterbalanced to some extent by savings on the estimate of the surplus profits of the Great Indian Peninsula Railway, the charges for Land for the Bengal North-Western Railway for the Gogra bridge and Miscellaneous Railway Expenditure owing to surveys for new lines not having been undertaken to the extent provided for. The unfavourable result under Irrigation was due mainly to the heavy winter rains of 1894-95 having reduced the demand for canal water in the North-Western Provinces for rabi irrigation, to large remissions of water rates in the Godavari and Kistna Deltas in Madras owing to damages done to crops by heavy floods in the latter part of 1895, to restriction of expenditure in the North-Western Provinces in consequence of a very large falling-off in revenue, and to a delay in the preparation of the Estimates for the Cooum improvement scheme in Madras. The improvement under Buildings and Roads occurred almost wholly in the receipts from sale of buildings and from ferry tolls. Under Army Services, the Chitral Relief Force and the occupation of Chitral and its communications caused an excess over the Budget of 1,555.9, but 1,178,5 out of it was counterbalanced by a saving in the ordinary expenditure, due partly to over-estimates in the Budget notably under Army and Garrison Staff, Commissariat, Clothing and Ordnance and partly to savings in the estimate of the charges for Exchange Compensation Allowance owing to the rise in Exchange, to large savings under Commissariat chiefly in consequence of a fall in the prices of articles of food for men and animals, of less ordinary movements of troops and stores and of smaller purchases of commissariat stores and transport animals, to the introduction of the new clothing system and the inability of contractors to supply the full requirements of clothing and ordnance stores, to the absence of troops on field service having caused savings in the ordinary expenditure, to the cancellation of the orders for certain supplies of cordite and to smaller payments to the War Office, the advances made in the previous year having been found larger than the amount due.

20. The Budget estimated for an expenditure of 577,1 in excess of the revenue on the whole account, but a sum of 623,3 out of the Provincial and Local expenditure was payable from past accumulations of balances, leaving a net surplus in the Imperial account of 46,2. The accounts close with a surplus of 1,534,0 in the Imperial account and of 379,1 in the Provincial and Local account. The net Imperial Revenue has, therefore, been better than the Budget by 1,534,0-46,2=1,487,8, and the Provincial and Local expenditure by

623.3+379.1=1,002.4. The details of these fluctuations are given below, the signs + ming better, and — worse, than the estimate:—

	2 T AND MADE AND ADDRESS OF THE PARTY OF THE	REVENUE SI	DE.	E	XPENDITURE S	Side.
	Imperial.	Provincial.	TOTAL.	Imperial.	Provincial.	Тота
Principal Heads of Revenue .	+ 271,1	+ 573,2	+ 844,3	+ 828,0	+ 1013	+ 920
Interest	+ 21,7	1,7	+ 20,0	+ 64,7	+ 6,0	+ 70
Post Office, Telegraph, and Mint .	+ 5°,9	+ 5	+ 59.4	+ 58,6	+ 4,0	+ 62
Civil Departments	+ 16,6	+ 37.7	+ 54.3	+ 76,0	+ 130,6	+ 206
Miscellaneous	+ 111,6	+ 30.4	+ 142,0	+ 162.9	+ 7,5	+ 170
Famine				- 518,2	- 13.3	<del></del> 531,
Construction of Railways	•••	•••	•••		+ 1,7	+ 1,
Railways	+ 225,5	+ 96,9	+ 322,4	+ 234.8	- 29,3	+ 205.
Irrigation	84,3	- 100,0	- 184.3	- 16,0	+ 90,2	+ 74,
Buildings and Roads	+ 8,0	+ 53.4	+ 61,4	- 6,8	+ 13,3	+ 6
Army	+ 126,4	• • •	4 126,4	- 205,1	•••	- 2, 5,
Special Defence Works		•••	•••	+ 53.4 [		+ 53.
Total .	+ 755,5	+ 690,4	- + 1,445,9	+ 732,3	- + 3120 ·	+ 1,044,
TOTAL NET	+ 1,487,3	+ 1,002,4	·•		(	•••

21. The improvement in the Provincial Section occurred mainly in the Principal Head of Revenue and in the expenditure of the Civil Departments. The notable items makin up the difference in the Imperial Section are indicated in the following table:—

		Iм	PRRIAL.				Better.	Worse.
Improvement	t due to the	erise in th	ie rate	of Exchang	ge .	•	1,131,4	
Land Reveni			proven	nent due to	the diffe	rence		
	of Exchan	ge) .	•	• •	• •	•	•••	514,4
Opium	,,	11	"	97	"	•	949,6	
Salt	"	"	1)	,,	"	•	169,0	•••
Excise	71	1)	,,	21	"	•	144,9	•••
Customs	"	,,	,,	<b>,</b> ,	,,	•	198,9	•••
Forest	,,	,,	,,	<b>)</b> ;	,,,	•	60,2	***
Interest	**	**	,,	"	,,		•••	105,6
Post Office,	Telegraph,	and Mint	"	,,	"		102,7	•••
Gain by Exc	hange	,,	"	>>	"	•	89,9	•••
Famine Insu	rance	1)	,,	,,	,,	•	•••	518,2
Irrigation		"	"	,,	,,	•	7	100,4
Army		,,	"	,,	"	•	.0 • 1	377,4
Special Defe	nce Works	11	,,	,,	,,	•	. 50,1	37/14
Minor Impro	vements						- 5-7-	***
under othe	r heads		,,	,,	"	•	207,1	•••
				NET	Better		3,103,8 1,487,8	1,616,0

# Section A. - PRINCIPAL HEADS OF REVENUE.

1894-95. Accounts.					Budget.	1895-96. Revised.	Accounts.
63,585,1	REVENUE	•	•	• •	•	65,832,7	

- 22. The actuals exceeded the Budget Estimate by 844,4, and the actuals of the previous year by 2.488,2. Of the improvement, as compared with the Budget, 263,3 occurred under Opium, due to better prices having been realized at the siles of Bengal opium, and to increase in the number of chests sold, reduced by a fall under opium pass fees, owing to the depressed condition of the trade, 202,6 under Customs, chiefly in Burma and Bengal, due in the tormer to a general improvement in the import trade, and to exceptionally large exports of rice to foreign ports, and in the latter to duty on oil and large exports of rice, counterbalanced by a decline, chiefly in Madras and Bombay, due to the reduction of import duty on cotton goods and the abolition of duty on twist and yarn; 167,5 under Salt, chiefly in Madras, owing mainly to large cash sales due to the high price of Government Paper. Stamp and Excise revenue also had their normal growth, the improvements being 73,9 and 188,1 respectively. Provincial Rates contributed 53,0 and Assessed Taxes 36,0, due mainly to more careful assessment, and Forest contributed 18,3. The only head which showed a falling-off was Land Revenue, which declined by 168,7, mainly in the North-Western Provinces, the Central Provinces and the Punjab, due chiefly to suspensions and remissions rendered necessary by unfavourable seasons and failure of crops.
- 23. Of the improvement, as compared with the actuals of the previous year, 1,162,4 occurred under Customs due chiefly to the causes mentioned above; 792,6 under Land Revenue chiefly in the North-Western Provinces, the Central Provinces, and Bombay in consequence of postponement of previous year and revision of settlement; 195,1 under Salt, chiefly in Madras. There were also improvements under Stamps (101,4), Excise (194,7), Provincial Rates (165,9), Assessed Taxes (27,1), Forest (29,0), Registration (6,7), and Tributes from Native States (12,2). Under Opium there was a falling-off of 199,0, due partly to a fall in the number of chests sold, and partly to the decline in pass fees noticed above.

#### I.—Land Revenue.

24. The receipts under this head showed a falling-off of 168,7 as compared with the Budget, and an improvement of 702,6 over the actuals of the previous year. The decline was largest in the North-Western Provinces, the Central Provinces and the Punjab, partly counterbalanced by a rise in Madras and Bombay. The improvement as compared with the actuals of the previous year occurred chiefly in Bombay, the North-Western Provinces and the Central Provinces.

· · ·	<u>-</u> -	-	Central	Вия	MA			NW.				
		India.	Prov		Lower.	Assam,	Bengal		Pun- jab,	Mad- tas.	Bom-	JATOT.
Ordinary Land Re-	Accounts: 1894-95. Budget : Revised : } Accounts: }	140.7	893,0	140,0	1,0 <b>6</b> 0,0	570,5 560,6	3,775.0	0,244,1 6,107,0	2,350,7 2,320,0	5,354,7 5,27 <b>7</b> ,1	3.903.0 3.023.1	23,426,5 24,453,6 24,223,9 24,197,7
Assessment of Alien-\ ated Lands less Quit Rents.	Accounts 1894-95 Budget Revised 1895-96			•••		•••	7,5 7,4 5 7,8	· · · · · · · · · · · · · · · · · · ·	23,1 23,4 23,- -2,4		961.3 962.4 965.9 97052	691,9 903,2 959,5 1,000,4
Sale of Proprietary / Right, Sale of Waste Lands, etc., and Receipts for the Improvement of Government Estates.	Accounts 1804-95 Budget Revised .} 1895-96 Accounts .	1,8 1,t 1,1 1,1				2,0 2,1 2,1 1,5	69.0 50.0 60.2 64,7	် မွ	30.0 11,5	1,0	; '	84.4 96,2 105,3 94.9
Capitation Tax or House Tax levied in lieu thereof, including Thathameda Tax.	Accounts . 1894-95 Budget . 1895-96 Accounts .	1.4		557.0 573.4 532.4 520.1	101,0 401,7 411,0 411,8		1,4 2,2 2.0 1,7					061.7 978,8 946,9 941.4

## Section A.-PRINCIPAL HEADS OF REVENUE-continued.

# I.-Land Revenue-continued.

			Central	1.	RMA.			NW.				
		India.	Prov- inces.	Upper.	Lower	Assam	Bengal.	P. and Oudh.	Punjab	Mad- ras.	Bom- bay.	Tor,
Fisheries and other Receipts classed as Miscellaneous Revenue.	Accounts . 1894-95 Budget	12,8 10,8 12,0 13,4	5,0 4,3 4,0 4,8	81,6	180,6 201,1 185,2 187,2	44.2 42,4 44,3 45,2	31,8 48,9 29,6	42,6 41,8 43,6 44,3	85.7 91.7	240,0 203,2	27.3 2 <b>6.</b> 8	<b>7</b> 7:
TOTAL . $\bigg\{$	Accounts. 1894-95 Budget	143,4 154,1 142,0 145,7	800,0	2,4 2,5	05,0	021,0	3,890,05 3,885,06 3,883,56 3,905,26	0,280.5 2,151.6	<b>2,410,</b> 7 2,490,71 2,446,4	5,504.4 5,506.9 5,506.9	4.555.0 4,892,7 1,915.8	26,184 27,295 27,018
Diduct-Land Re- venue due to Irri- gation.	Accounts 1804-95 Budget Revised 1805-96 Accounts			• •	.	 	•••	117.5 117.5 117.5 117.5	30,8 40,6 40,6	541.7,	86,1 112,6 96,6 78,2	776 929 856 821,
1011	Revised . \ 1895-90	154.1   8 142.0   8	95°,4 397,3 806,6 167,3	2,45 2,46 2,51 2,48	5,0	021,0 3 013,0 3	3,890,9 5, 3,885,0 6, 3,888,5 6, 3,905,2 6,	109,3 <b>[2</b> 034,1[2	,459.I 4 ,405.5 4	-937-44 -008.04	,780.1 310.2	25,408, 26,360,

- 25. Under Ordinary Land Revenue the receipts in India fell short of the Budget by 3,0 under fixed collections, of which 1.6 occurred in Coorg, owing to the postponement of settlement operations in two Taluks, and 1,2 in Ajmere, owing to too sanguine an estimate. Under fluctuating collections the fall amounted to 8,1, of which 7,8 occurred in Baluchistan, owing to an indifferent season and to a fall in the prices of food-grains. In the Central Provinces the anticipated increase of revenue from revised settlement operations was not realized, owing chiefly to the non-realization of the suspended revenue in the Damoh and Saugor Districts, to the further suspension in the Damoh and Jubbulpore Districts, to the postponement in the Saugor, Narsingpur, and Hoshangabad Districts of the revised Settlement, and to the low collections in the Jubbulpore District of the February List. In Upper Burma the falling-off, due to shrinkage in the area under cultivation owing to deficient rainfall, was more than made up by arrears of revenue collected. In Lower Burma the actuals were higher owing to the collections of aircears, to an increase in the area of assessment, and to prompt realization of current demands. In Assam the deficiency was due to unrealized revenue, chiefly in the Assam Valley Districts. In Bengal the improvement was due to the inclusion of receipts on account of Malikana, provided for under Miscellaneous, and to the exceptionally large collections from Government estates, which exceeded the Budget by 95,0, counterbalanced by a shrinkage of about 70,0 in the revenue from fixed collections and from quit-rents of Tributary estates. In the North-Western Provinces the deficit was due to the non-realization of a large part of the arrears (175,0) of the previous year owing to the failure of crops. In the Punjab the actuals exceeded those of the previous year in consequence of the revision of settlements in some districts, but fell short of the Budget owing partly to suspensions and remissions of revenue rendered necessary by a bad harvest and partly to floods in some districts. In Madras the falling-off was due to the relinquishment of water-rate in Godavari, and to the anticipated increase in settlement rates in Malabar not having been made, partly counterbalanced by prompt and advance collections and a favourable season. In Bombay the excess was due to the recovery of arrears and the collection in advance of a portion of the revenue due in 1896-07, to the disforesting of certain forest lands and bringing them under cultivation, and to favourable crops. In some districts, the additional revenue expected from revision of settlement was not realized, while the absence of rainfall and unfavourable inundations injuriously affected the crops in others.
- 26. Under Assessment of Alienated Lands less Quit-Rents the improvement as compared with the Budget occurred entirely in Bombay and was due to the introduction of Revised settlements, partly counterbalanced by a falling-off due to the exclusion of unculturable lands from the holdings of Jaghirdars and by lapses on the death of alienees. In Bengal the receipts of Police or Thanadari lands were included in the Revised under Ordinary Land Revenue, but the proposed change in classification was afterwards abandoned.
- 27. Under Sale of Proprietary Right, etc., in Bengal the increase was due to the sale of Government estates and of waste lands in the Sunderbans (11,4), and to larger receipts on account of 12 per cent. on collections from Government Estates (2,5) consequent on the improved collections referred to above, while the sale of lands in the Labore and Mooltan Districts in the Punjab fell much below the expectations of the Budget. In Madras the Revised included 23,6 expected to be realized in the Kistna District, which, however, did not accrue within the year.
- 28. Under Capitation Tax, etc., in Upper Burma the rate of assessment of Thathameda tax was reduced in several districts on account of failure of crops, but in Lower Burma there was an improvement

## Section A -PRINCIPAL HEADS OF REVENUE-continued.

## I.-Land Revenue-continued.

under Capitation Tax owing to immigration from Upper Burma in some of the Districts and to the natural growth of population.

- 29. Under Miscellaneous the improvement in India was in cattle-grazing fees in Baluchistan. In Upper Burma it was contributed chiefly by larger receipts from petrolium wells, jade and amber, and fines imposed under Village Regulations. There was also a receipt of 3,3 from royalty on rubies, and of 6 from fruit trees, not foreseen in the Budget. In Lower Burma the fishery revenue was over-estimated. In Assam an increase in the number of applications for settlements brought more Survey fees. In Bengal the fall was due chiefly to the adjustment of Malikana receipts under Ordinary Revenue and partly to smaller recovery of Survey charges and to smaller miscellaneous receipts. In the North-Western Provinces the increase was due to improved Record-room receipts (1,3) and to special credits by recovery in India of Law charges in England on account of appeals from India (1,1). In Madras the Budget was raised in the Revised, but the actuals showed a further improvement.
- 30. Under Land Revenue due to Irrigation there was a decrease of 108,0 as compared with the Budget Estimate of which 76,4 occurred in Madras due to large remissions of water-rates in the Godavari and Kistna deltas owing to damages to crops by heavy floods in the latter part of 1895, and to exemption from enhanced water-rate in certain villages in Godavari. In Bombay the decrease of 34,4 was due to a falling-off of revenue from the Desert and Begari canals and the Eastern Nara works owing to insufficient water-supply, unfavourable inundation and less rabi cultivation. As compared with the actuals of the previous year, there was an improvement of 45,6. The increase in Madras (40,9) was mainly due to the enhancement of water-rates on the Godavari, Kistna and Cauvery delta systems, and the improvement in the Punjab (12,6) was due to increased credits to the Chenab canal.
- 31. The following statements A and B give the usual particulars regarding the distribution of Land Revenue between the Imperial and the Provincial Governments:—

# A .- Transactions affecting the Distribution of Land Revenue in 1895-96.

		• CREDITS + DEBITS - TO PROVINCIAL.										
Provinces.	Transfers under contract.	Subsequent Recurring Transfers.	Special Transfers.	Miscellane- ous Adjustments	Total Adjustments.							
Central Provinces		+ 220,5	-3	+ 43,0		+ 263,2						
Burma		+414,3	+ 5,0	+ 180,0		+ 599,3						
Assam		-112,7		+16,0		- 96,7						
Bengal		-143,9	+40,8	+31,2		- 71,9						
North-Western Provinces and Oudh .		-250,6	-3	+ 50,⊍	•	-200,9						
Punjab		+ 348,5	<b>4</b> 10, <b>0</b>	4 1		+ 358,6						
Madras	•	+325,4	-2,5	+30,1		+ 353,0						
Bombay	•	+ 771,4	-50	+ 57,3	•••	+823.7						

#### B.—Distribution of Land Revenue in 1895-96.

• (M)	enues ivided nally.	on as-	Share	adjust- noted	barc.	NCT	B REVE	DIN	FINAL	Distribi Revi		LIND
PROVINCES.	Total Red to be d	Proporti signed to meial G ments.	Provincial Sh	Special ments above.	Revierds	Impl	Prov.	Local	Impl.	Prov	Local.	lotai.
Central Provinces Burma Assam Bengal NW. Provinces and Oudh Punjab Madras Bombay	1,727,5 90,2 3,852,4 6,079,6 2,4,55,9 5,320,5	One-fourth One-fourth One-fourth One-fourth One-fourth One-fourth One-fourth	431,9 24,0 903,1 1,519,9 009,0 1,331,0	+203,2 +599.3 -90.7 71.9 -200,9 +358.0 +353.0 +823.7	455,0 1,031,2 72,7 891,2 1,319,0 907,9 1,684,0 1,816,1	757,0 2,3  9	501,5 50,5 50,5	2.7 4.2 204.7 15,2	312,3 1,453,3 108,0 2,003,5 4,700,6 1,468,3 3,042,8 2,153,5	1,031,2		761.3 2.485.0 507.7 3,905.2 6.134.5 2,440.1 5.5 (2.1 4.955.0

# Section A.-PRINCIPAL HEADS OF REVENUE-continued.

32. The details of the Recurring and Special transfers are given below	/ : <del>-</del>	
CENTRAL PROVINCES.		
Recurring transfers,  Provincial to Imperial.		
Contribution towards the cost of the Thuggee and Dacoity Department	<b>—</b> 3	
		4
Special transfers. Imperial to Provincial.		
Refund of Special Contribution by Provincial in 1894-95	43.0	
		43,0
BURMA.		
* Recurring transfers.		
Imperial to Provincial.		
For cost of additional Customs establishments for the operation of the new Tariff Act, VIII of 1894	5,0	
Special transfers.	-	5.0
Imperial to Provincial,	0	
Refund of Special Contribution by Provincial in 1894-95 1	80,0 	
	-	180,0
ASSAM.		
Special transfers.  Imperial to Provincial.		
Refund of Special Contribution by Provincial in 1894-95	16,0	
		16,0
BENGAL.	-	T V SECTION
Recurring transfers.		
Imperial to Provincial		
Charges for Importal buildings transferred to District Boards	3-4 1,0	
Charges for Hidglee Tidal Canal	14,6	
Cost of additional Customs establishment for the operation of the new Tariff Act, VIII of 1894	22,6	
Assignment for Gnatong Police for 1895-96	1,6	
Cost of additional expenditure on account of Customs Accounts Audit  Department of the Board's Office for 1895-96	ź	
Department of the hourd's Office for 1895-90		
Provincial to Imperial.	43.4	
Interest payable by Provincial Government on Hidglee Canal Loan	-2,6	
		40.8
Special transfers.	-	
Imperial to Provincial.		
Salary of Mr. H. Davis, gardener at Shibpur, for 1895-96 R fund of Special Contribution by Provincial in 1-94-95	30,0	
Assignment for proposed transfer of Mackillop's Hill to the Labong	341-	
Cantonment	1,1	
		312
NW. PROVINCES AND OUDH.		
Recurring transfers		
Provincial to Imperial.  Contribution towards the cost of the Thuggee and Dacoity Department	3	
	<del></del>	3
Special transfers.		
Imperial to Provincial.		
Refund of Special Contribution by Provincial in 1894-95	50,0	50,0
		-

# Section A.—PRINCIPAL HEADS OF REVENUE—continued. PUNJAB.

PUNJAB.		
Recurring transfers.		
Imperial to Provincial.		
Assignment of one-third of actual expenditure on account of Protective		
Work at Dera Gazi Khan On account of Sind portion of the North-Western Railway Police	11,1	
transferred from Bombay	-	
ties morrou troug politically	7	
	11,8	
Provincial to Imperial.	, .	
Contribution towards the cost of the Thuggee and Dacoity		
Department -3		
Ditto for Tribal arrangements in Southern Waziristan . —1,5	- 0	-
****** *******************************	1,8	
		10,0
Special transfers.		
Imperial to Provincial.		
Payments made to Rana of Koti	Ī	
MADDAC		
MADRAS.		
Recurring transfers.  Provincial to Imperial.		
Charges for publication of the daily Weather Report	5	
Charges for auditing Forest accounts of the Midras Presidency trans-	,	
terred from the office of the Examiner of Forest Accounts to that		
of the Accountant General	3	
Cost of Military Secretariat abolished	4,9	
Contribution towards the pay and travelling allowance of the Assistant		
Agricultural Chemist.  Amount placed at the disposal of the Military Department for the con-	2	
struction of a new detention hospital	1,4	
	7,3	
Imperial to Provincial.		
For cost of additional Customs establishment for the opera-		
tion of the new Tariff Act, VIII of 1894 4,5		
On account of the amalgamation of the appointments of the Military Examiner in Hindustain and of Persian and		
Handu-tani transla or to Government		
<del></del> -	4,8	
	4,8	-2 5
	4,8	-2 5
Special transfers.	4,8	-25
Special transfers. Imperial to Previncial.		-25
Special transfers.  Imperial to Previncial.  Refund of Special Contribution by Provincial in 1894-95	30,0	2 5
Special transfers.  Imperial to Provincial.  Refund of Special Contribution by Provincial in 1894-95.  Contribution for importing Colombo Arrak into the district of South		-25
Special transfers.  Imperial to Previncial.  Refund of Special Contribution by Provincial in 1894-95	30,0	-2 5 3c,1
Special transfers.  Imperial to Previncial.  Refund of Special Contribution by Provincial in 1894-95  Contribution for importing Colombo Arrak into the district of South Canara.	30,0	
Special transfers.  Imperial to Previncial.  Refund of Special Contribution by Provincial in 1894-95.  Contribution for importing Colombo Arrak into the district of South Canara.  BOMBAY.	30,0	
Special transfers.  Imperial to Previncial.  Refund of Special Contribution by Provincial in 1894-95.  Contribution for importing Colombo Arrak into the district of South Canara.  BOMBAY.  Recurring transfers.	30,0	
Special transfers.  Imperial to Provincial.  Refund of Special Contribution by Provincial in 1894-95.  Contribution for importing Colombo Arrak into the district of South Canara.  BOMBAY.  Recurring transfers.  Provincial to Imperial.	30,0	
Special transfers.  Imperial to Provincial.  Refund of Special Contribution by Provincial in 1894-95.  Contribution for importing Colombo Arrak into the district of South Canara.  BOMBAY.  Recurring transfers.  Provincial to Imperial.  Interest on Value of rails for the Hyderabad-Umarkot Railway.	30,0	
Special transfers.  Imperial to Provincial.  Refund of Special Contribution by Provincial in 1894-95.  Contribution for importing Colombo Arrak into the district of South Canara.  BOMBAY.  Recurring transfers.  Provincial to Imperial.  Interest on Value of rails for the Hyderabad-Umarkot Railway.  Contribution on account of charges in connection with the Sind portion of the North-Western Railway Police.	30,0	
Special transfers.  Imperial to Provincial.  Refund of Special Contribution by Provincial in 1894-95.  Contribution for importing Colombo Arrak into the district of South Canara.  BOMBAY.  Recurring transfers.  Provincial to Imperial.  Interest on Value of rails for the Hyderabad-Umarkot Railway.  Contribution on account of charges in connection with the Sind porti n of the North-Western Railway Police.  Contribution towards the pay and travelling allowance of the Assistant	30,0 1 —1,0	
Special transfers.  Imperial to Provincial.  Refund of Special Contribution by Provincial in 1894-95.  Contribution for importing Colombo Arrak into the district of South Canara.  BOMBAY.  Recurring transfers.  Provincial to Imperial.  Interest on Value of rails for the Hyderabad-Umarkot Railway.  Contribution on account of charges in connection with the Sind portin of the North-Western Railway Police  Contribution towards the pay and travelling allowance of the Assistant Agricultural Chemist.	30,0 1 —1,0	
Special transfers.  Imperial to Provincial.  Refund of Special Contribution by Provincial in 1894-95.  Contribution for importing Colombo Arrak into the district of South Canara.  BOMBAY.  Recurring transfers.  Provincial to Imperial.  Interest on Value of rails for the Hyderabad-Umarkot Railway.  Contribution on account of charges in connection with the Sind porti n of the North-Western Railway Police.  Contribution towards the pay and travelling allowance of the Assistant	30,0 1 —1,0 —3.7	
Special transfers.  Imperial to Provincial.  Refund of Special Contribution by Provincial in 1894-95.  Contribution for importing Colombo Arrak into the district of South Canara.  BOMBAY.  Recurring transfers.  Provincial to Imperial.  Interest on Value of rails for the Hyderabad-Umarkot Railway.  Contribution on account of charges in connection with the Sind portin of the North-Western Railway Police  Contribution towards the pay and travelling allowance of the Assistant Agricultural Chemist.	30,0 1 —1,0 —3.7 —2 —4,3	
Special transfers.  Imperial to Provincial.  Refund of Special Contribution by Provincial in 1894-95.  Contribution for importing Colombo Arrak into the district of South Canara.  BOMBAY.  Recurring transfers.  Provincial to Imperial.  Interest on Value of rails for the Hyderabad-Umarkot Railway.  Contribution on account of charges in connection with the Sind portin of the North-Western Railway Police.  Contribution towards the pay and travelling allowance of the Assistant Agricultural Chemist.  Transfer due to the closing of the Military Secretariat.	30,0 1 —1,0 —3.7 —2	
Special transfers.  Imperial to Provincial.  Refund of Special Contribution by Provincial in 1894-95.  Contribution for importing Colombo Arrak into the district of South Canara.  BOMBAY.  Recurring transfers.  Provincial to Imperial.  Interest on Value of rails for the Hyderabad-Umarkot Railway.  Contribution on account of charges in connection with the Sind portin of the North-Western Railway Police.  Contribution towards the pay and travelling allowance of the Assistant Agricultural Chemist.  Transfer due to the closing of the Military Secretariat.  Imperial to Provincial.	30,0 1 —1,0 —3.7 —2 —4,3	
Special transfers.  Imperial to Provincial.  Refund of Special Contribution by Provincial in 1894-95.  Contribution for importing Colombo Arrak into the district of South Canara.  BOMBAY.  Recurring transfers.  Provincial to Imperial.  Interest on Value of rails for the Hyderabad-Umarkot Railway.  Contribution on account of charges in connection with the Sind portin of the North-Western Railway Police.  Contribution towards the pay and travelling allowance of the Assistant Agricultural Chemist.  Transfer due to the closing of the Military Secretariat.  Imperial to Provincial.  Contribution for preparation of Price-current 5  Expenditure in connection with the Survey of the River Indus 1,3	30,0 1 —1,0 —3.7 —2 —4,3	
Special transfers.  Imperial to Provincial.  Refund of Special Contribution by Provincial in 1894-95.  Contribution for importing Colombo Arrak into the district of South Canara.  BOMBAY.  Recurring transfers.  Provincial to Imperial.  Interest on Value of rails for the Hyderabad-Umarkot Railway.  Contribution on account of charges in connection with the Sind portin of the North-Western Railway Police.  Contribution towards the pay and travelling allowance of the Assistant Agricultural Chemist.  Transfer due to the closing of the Military Secretariat.  Imperial to Provincial.  Contribution for preparation of Price-current.  Expenditure in connection with the Survey of the River Indus Contribution towards the cost of the Special Branch of the	30,0 1 —1,0 —3.7 —2 —4,3	
Special transfers.  Imperial to Provincial.  Refund of Special Contribution by Provincial in 1894-95.  Contribution for importing Colombo Arrak into the district of South Canara.  BOMBAY.  Recurring transfers.  Provincial to Imperial.  Interest on Value of rails for the Hyderabad-Umarkot Railway.  Contribution on account of charges in connection with the Sind porting of the North-Western Railway Police.  Contribution towards the pay and travelling allowance of the Assistant Agricultural Chemist.  Transfer due to the closing of the Military Secretariat.  Imperial to Provincial.  Contribution for preparation of Price-current.  Expenditure in connection with the Survey of the River Indus Contribution towards the cost of the Special Branch of the Bombay Police attached to the Political Department of the	30,0 1 —1,0 —3.7 —2 —4,3	
Special transfers.  Imperial to Provincial.  Refund of Special Contribution by Provincial in 1894-95.  Contribution for importing Colombo Arrak into the district of South Canara.  BOMBAY.  Recurring transfers.  Provincial to Imperial.  Interest on Value of rails for the Hyderabad-Umarkot Railway.  Contribution on account of charges in connection with the Sind portin of the North-Western Railway Police.  Contribution towards the pay and travelling allowance of the Assistant Agricultural Chemist.  Transfer due to the closing of the Military Secretariat.  Imperial to Provincial.  Contribution for preparation of Price-current  Expenditure in connection with the Survey of the River Indus  Contribution towards the cost of the Special Branch of the Bombay Police attached to the Political Department of the Secretariat.	30,0 1 —1,0 —3.7 —2 —4,3	
Special transfers.  Imperial to Provincial.  Refund of Special Contribution by Provincial in 1894-95.  Contribution for importing Colombo Arrak into the district of South Canara.  BOMBAY.  Recurring transfers.  Provincial to Imperial.  Interest on Value of rails for the Hyderabad-Umarkot Railway.  Contribution on account of charges in connection with the Sind portinof the North-Western Railway Police.  Contribution towards the pay and travelling allowance of the Assistant Agricultural Chemist.  Transfer due to the closing of the Military Secretariat.  Imperial to Provincial.  Contribution for preparation of Price-current.  Expenditure in connection with the Survey of the River Indus Contribution towards the cost of the Special Branch of the Bombay Police attached to the Political Department of the Secretariat.  Cost of clerical establishment in Sind.	30,0 1 —1,0 —3.7 —2 —4,3	
Special transfers.  Imperial to Provincial.  Refund of Special Contribution by Provincial in 1894-95.  Contribution for importing Colombo Arrak into the district of South Canara.  BOMBAY.  Recurring transfers.  Provincial to Imperial.  Interest on Value of rails for the Hyderabad-Umarkot Railway.  Contribution on account of charges in connection with the Sind portin of the North-Western Railway Police.  Contribution towards the pay and travelling allowance of the Assistant Agricultural Chemist.  Transfer due to the closing of the Military Secretariat.  Imperial to Provincial.  Contribution for preparation of Price-current.  Expenditure in connection with the Survey of the River Indus Contribution towards the cost of the Special Branch of the Bombay Police attached to the Political Department of the Secretariat.  Cost of clerical establishment in Sind  Provincialization of certain charges of His Excellency the	30,0 1 —1,0 —3.7 —2 —4,3	
Special transfers.  Imperial to Provincial.  Refund of Special Contribution by Provincial in 1894-95.  Contribution for importing Colombo Arrak into the district of South Canara.  BOMBAY.  Recurring transfers.  Provincial to Imperial.  Interest on Value of rails for the Hyderabad-Umarkot Railway.  Contribution on account of charges in connection with the Sind portinof the North-Western Railway Police.  Contribution towards the pay and travelling allowance of the Assistant Agricultural Chemist.  Transfer due to the closing of the Military Secretariat.  Imperial to Provincial.  Contribution for preparation of Price-current.  Expenditure in connection with the Survey of the River Indus Contribution towards the cost of the Special Branch of the Bombay Police attached to the Political Department of the Secretariat.  Cost of clerical establishment in Sind.	30,0 1 —1,0 —3.7 —2 —4,3	
Special transfers.  Imperial to Provincial.  Refund of Special Contribution by Provincial in 1894-95.  Contribution for importing Colombo Arrak into the district of South Canara.  BOMBAY.  Recurring transfers.  Provincial to Imperial.  Interest on Value of rails for the Hyderabad-Umarkot Railway.  Contribution on account of charges in connection with the Sind portin of the North-Western Railway Police.  Contribution towards the pay and travelling allowance of the Assistant Agricultural Chemist.  Transfer due to the closing of the Military Secretariat.  Imperial to Provincial.  Contribution for preparation of Price-current.  Expenditure in connection with the Survey of the River Indus Contribution towards the cost of the Special Branch of the Bombay Police attached to the Political Department of the Secretariat.  Cost of clerical establishment in Sind  Provincialization of certain charges of His Excellency the	30,0 1 -1,0 -3.7 -2 -4.3 -9,2	
Special transfers.  Imperial to Provincial.  Refund of Special Contribution by Provincial in 1804-95.  Contribution for importing Colombo Arrak into the district of South Canara.  BOMBAY.  Recurring transfers.  Provincial to Imperial.  Interest on Value of rails for the Hyderabad-Umarkot Railway.  Contribution on account of charges in connection with the Sind portin of the North-Western Railway Police.  Contribution towards the pay and travelling allowance of the Assistant Agricultural Chemist.  Transfer due to the closing of the Military Secretariat.  Imperial to Provincial.  Contribution for preparation of Price-current.  Expenditure in connection with the Survey of the River Indus Contribution towards the cost of the Special Branch of the Bombay Police attached to the Political Department of the Secretariat.  Cost of clerical establishment in Sind.  Provincialization of certain charges of His Excellency the Governor's Bind.  1,6	30,0 1 -1,0 -3.7 -2 -4.3 -9,2	
Special transfers.  Imperial to Provincial.  Refund of Special Contribution by Provincial in 1894-95.  Contribution for importing Colombo Arrak into the district of South Canara.  BOMBAY.  Recurring transfers.  Provincial to Imperial.  Interest on Value of rails for the Hyderabad-Umarkot Kailway.  Contribution on account of charges in connection with the Sind portin of the North-Western Railway Police.  Contribution towards the pay and travelling allowance of the Assistant Agricultural Chemist.  Transfer due to the closing of the Military Secretariat.  Imperial to Provincial.  Contribution for preparation of Price-current.  Expenditure in connection with the Survey of the River Indus.  Contribution towards the cost of the Special Branch of the Bombay Police attached to the Political Department of the Secretariat.  Cost of clerical establishment in Sind.  Provincialization of certain charges of His Excellency the Governor's Bind.  Special transfers.	30,0 1 -1,0 -3.7 -2 -4.3 -9,2	
Special transfers.  Imperial to Provincial.  Refund of Special Contribution by Provincial in 1894-95.  Contribution for importing Colombo Arrak into the district of South Canara.  BOMBAY.  Recurring transfers.  Provincial to Imperial.  Interest on Value of rails for the Hyderabad-Umarkot Railway.  Contribution on account of charges in connection with the Sind portin of the North-Western Railway Police.  Contribution towards the pay and travelling allowance of the Assistant Agricultural Chemist.  Transfer due to the closing of the Military Secretariat.  Imperial to Provincial.  Contribution for preparation of Price-current.  Expenditure in connection with the Survey of the River Indus Contribution towards the cost of the Special Branch of the Bombay Police attached to the Political Department of the Secretariat.  Cost of clerical establishment in Sind  Provincialization of certain charges of His Excellency the Governor's Bind.  Special transfers.  Imperial to Provincial.	30,0 1 -1,0 -3.7 -2 -4.3 -9,2	
Special transfers.  Imperial to Provincial.  Refund of Special Contribution by Provincial in 1894-95.  Contribution for importing Colombo Arrak into the district of South Canara.  BOMBAY.  Recurring transfers.  Provincial to Imperial.  Interest on Value of rails for the Hyderabad-Umarkot Railway.  Contribution on account of charges in connection with the Sind port in of the North-Western Railway Police.  Contribution towards the pay and travelling allowance of the Assistant Agricultural Chemist.  Transfer due to the closing of the Military Secretariat.  Contribution for preparation of Price-current  Imperial to Provincial.  Contribution towards the cost of the Special Branch of the Bombay Police attached to the Political Department of the Secretariat.  Cost of clerical establishment in Sind  Provincialization of certain charges of His Excellency the Governor's Bind  Special transfers.  Imperial to Provincial.  Refund of Special Contribution by Provincial in 1894-95.	30,0 1 -1,0 -3.7 -2 -4,3 -9,2	
Special transfers.  Imperial to Provincial.  Refund of Special Contribution by Provincial in 1894-95.  Contribution for importing Colombo Arrak into the district of South Canara.  BOMBAY.  Recurring transfers.  Provincial to Imperial.  Interest on Value of rails for the Hyderabad-Umarkot Railway.  Contribution on account of charges in connection with the Sind portin of the North-Western Railway Police.  Contribution towards the pay and travelling allowance of the Assistant Agricultural Chemist.  Transfer due to the closing of the Military Secretariat.  Imperial to Provincial.  Contribution for preparation of Price-current.  Expenditure in connection with the Survey of the River Indus Contribution towards the cost of the Special Branch of the Bombay Police attached to the Political Department of the Secretariat.  Cost of clerical establishment in Sind  Provincialization of certain charges of His Excellency the Governor's Bind.  Special transfers.  Imperial to Provincial.	30,0 1 -1,0 -3.7 -2 -4,3 -9,2 4,2	

## Section A .- PRINCIPAL HEADS OF REVENUE -continued.

#### II.—Opium.

1894~15. Accounts. 5,321,4 1,501,3	Sale of Bengal Opium . Bombay Opium Pass Fees	:	•	:		Budget. 4,843,8 1,790,0	1895-96. Revised. 5,240,4 1,590,0	Accounts. 5.240,4 1,655.9
	Excise Optum-							
23,2	Central Provinces	•	•	•	-	26,4	23.5	24,3
3,6	Burma { Upper	•	•	•		4,0	5,0	4,5
14,0	Durma Hower			•		17,2	17,8	15,5
39.9	Assam		•			45.9	45,4	45,0
59.5	. Benga					65,0	70,0	71.3
48.5	North-Western Pro-	vinces	and C	Indh		53	52,0	52,9
6,3	Punreb					6,2	7,2	8,1
194.5						220,0	220,9	221.6
6,6	Miscellaneous	•	•	•		6,8	5,8	бσ
7.323.8		Тот	AL	•		6,860,6	7,057,1	7.123.0

- 33 Under Sale of Bengal Oftum the Budget was based upon an expected sale of 37,200 chests at R:,300 per chest. The number of chests actually sold was 37,005 being an increase of 435 chests and the average of the actual prices obtained at the sales was R1,300 per chest. The result was an increase of 390,6 as compared with the Budget. A'though the prices realised in 1895-90 were higher than those of 1894-95, the revenue of the year was less by 81,0 owing to the larger number of chests sold in 1894-95. Under Lombay Oftem Pass Fees the Endget was not realised owing apparently to the depressed condition of the trade
- 34. Under Excise Option the falling-off in the Certral Provinces was due to the fall in the sale of opium to deceased v-nelors. In Upper Burner the quantity of the drug sold exceeded the Budget anticipations, while in Lower Burner to distinct of expect a use. In Assam the falling-off was due to decreased consumption of opium, chiefly in the Durrang District. In Bengal the increase of revenue due to the cost price of excise opium having been raised was under-estimated. In the North-Western Previnces the estimate was framed too high. The increase in the Punjab was due to larger consumption of the drugs.
- 35 The following table gives the usual statistics for the last ten years of the produce and sales it Bengal and the exports from Bombay .--

						BINGAL.				Bombay.	
Year.		For	Produ r export	ned sort		Chr. 38	Active ac per Che t.	l d.d.	Chests,	Rate.	Amount.
			Chests.	Chests	Chests.		V,			R	
1885-86	•		64.925	5.144	70, 69	50.094	1.235	6.294,0	37-077	650	2.440.0
1856-87	•		64.520	3.125	68,428	54.750	1,123	6,147,0	39.7451	650	2 583.4
1887-88	•	٠.	57-500	4,7334	61.534	57 200	1. 59	6,038,0	31.8841	650	2,267.5
1888-89			6950	3.2=4	72.759	57, 00	1,125	6,354,0	30.2225	650	1,904.5
18 9-90		•	35 375	4.117	42,722	5" °O	1,436	6,43~,6	29,529	د 65	1.885.9
1890-91	•	•	44.750	7 (3	51,823	57. /J*	1,237	5,9129	28,491	650 & 600	1, 49.3
1891-92	٠		4 1 5 2 2	4 :71	18,593	56,250	1,058	5,949,7	30 6541	<b>6</b> 00	1,839.3
1892 93			33 979	5.1 .15	38,683	48,854	1,247	6,093.3	27.845	600	1,670,7
18 /3 94			40 - 0	3,316	14,322	43.353	1,1=9	4,80 ,4	26,6752	<b>6</b> 00	1.000.5
37-94-15			33,329	4 02	33,131	39 <b>7</b> 50	1,338	5, 721,4	29,5773	600 & 550	1.801,3
18 15-136	B. 1	get.		•		37.2 0	1.; 0	4.843.8	27.5381	650	1.790,0
1745-96.	Reu	5ed				3-,645	1,390	5,240,4	24.461	650	1.5 <b>9</b> 0.0
1895-94,			35,953	4,7","	45,719	37,495	1,300	5,240,4	25 475 b	650	1,055,9
				• 1· .	ouding 27	chesta issue	d to the i	skeise Dupa	utment.		

## III.-Salt.

36 The actuals showed an improvement of 167,5 over the Budget Estimate and of 196,1 over the previous year. The increase occurred chiefly under Excise on Local Manufacture in Madias, and was due chiefly to larger realisations both on account of salt issued on cash payment of duty and previous credits. The large cash sales are said to have been due to the high price of Government paper.

37. The improvement noticed in last year's report has been continued.

		ı			-			. –
			Por	КМА. 				
		India.	Upper	Lower.	Bengal.	Madras.	Bombay.	TOTAL.
				{ 	-			
(	Accounts 1894-95 .  Badget . Revised . Accounts .	122,9	•••			36 4	47.9	207.
Side of Government )	Badget .)	122, :	•••			40.4	52.0	215,2
oilt.	Revised . 21895-96 .	112.4 115,0	•••		•••	37.4	48,2	1980
(	Accounts .)	115,0	•••	•••	•••	39,2	48,5	2.2,7
-					!			

## Section A.-PRINCIPAL HEADS OF REVENUE-continued.

#### III.—Salt—continued.

			Вон	ena.	1			
		India.	Upper.	Lower.	Bengal.	Madras.	Bombay.	TOTAL.
Excise on Local { Manufacture.	Accounts . 1894-95 . Budget . Revised . Accounts .	1,754.4 1,509,8 1,75.,8 1,773.7	1,5 1,4 2.6 2,8	17,8 18,9 19,2	•••	1,741,2 1,757,3 1,903,3 1,941,2	2,263,8 2,173,4 2,176,1 2,174,1	5,778.7 5,760,8 5,853,0 5,911,1
Duty on Imported {	Accounts . 1894-95 . Budget . Revised . Accounts .			99.7 130,0 138,2 133,9	2,144,t 2,450,0 2,162,5 3,478	1,9 2,2 4.3 1.0	78.1 80,0 82,2 83,2	2,623.8 2,662.2 2,687,2 2,688,9
Miscellaneous .	Accounts , 1894-95 . Budget . Revised . Accounts .	17,0 17,8 15,7 16,6			14,1 9,5 17,5 17,8	15,9 19,8 15,0 16.1	9,0 9,0 8,5 8,6	56.0 56.1 56.8 59,1
Total .	Accounts . 1894-95 . Budget . Revised . 1895-96 . Accounts .	1,894.3 1,919.8 1,882.0 1,905.3	110, 150, 160, 150,	3,0		1.795.4 1.819.7 1.953.0 1.997.5	2.398.8 2.315.0 2.315.0 2.314.4	8,665.7 8,694.3 8 195,0 8,661,8

38. The actuals for the past seven years, during which no change in the rates of duty has occurred, have been as follows:—

	india.	Barma.	Ben.(a),	Madea	Bombay.	TOTAL.
1589-90	1,459.2	132,0	2.27 ,7	1,756,8	2,569,5	8,187,7
1890-91	1,930,5	158,8	2,310.5	1.051,5	2,162,8	8,523 4
1 91-92	1,971,2	161,0	2.4 4.5	1,772.0	2,326.6	8,636,2
1802-93	2,118,1	162,2	2,41 ).1	1,721 2	2,244,5	8 656.1
1893 94	1,838,7	167,6	3,374,1	8,620,1	2,218,7	8,228.9
1894-95	1,894,3	119,0	2.458.2	1,795.4	2,348,8	8,665.7
1895-96	1,905 3	150,0	2,485.6	1 997,5	2,314,4	8.861,8

39 Under Sale of Government Sill the decrease in India was due to Sambhar salt being displaced to a certain extent in the eastern markets of the North-Western Provinces and Oudh by salt which was imported from Calcutta. In Bombay the Budget, which was based on the collections of 1893-94, proved too high.

40. Under Excise on Local Manufacture the improvement, which was confined almost entirely to Madras, has been explained above. In Upper Burma the reduction of the composition duty in certain districts revived the local manufacture and improved the actual receipts. In India the falling-off was due to Sambhar salt having been displaced in the North-Western Provinces as explained above. In Bombay the falling-off, as compared with the actuals of the preceding year, was due to a very large decrease in the exports to Calcutta and to the Madras Presidency, principally Malabar, which fell respectively from 7.31,122 and 17.23,805 maunds in 1894-95 to 4.14,406 and 15,62,502 maunds in 1895-96, and to a decrease in the sales of Baragara salt owing to business at the Sambhar Lake having resumed its normal course, partly counterbalanced by an increase in duty on sea salt issued to other places and for local consumption.

41. Under Duty on Imported Salt in Burma the improvement was due to the disappearance of the glut caused in the market by the large clearances of imported salt in 1893-94, which prejudically affected the duty in 1894-95. In Bengal the Budget was framed with reference to past actuals, and proved too low. In Madras the decrease was due to a smaller quantity of dutiable salt having been imported into the West Coast ports. The increase in Bombay was due to a continued improvement in the trade in Goa salt.

42 Under Miscellancous the decrease in India was due to the falling-off at Sambhar in the demand for through traffic salt, partly counterbalanced by an increase in the manufacture of saltpetre owing to favourable prices, and to a particularly favourable manufacturing season. In Bengal the Budget Estimate was framed on an average of the receipts of the three preceding years and proved too low.

# Section A.—PRINCIPAL HEADS OF REVENUE—continued. IV.—Stamps.

43. The revenue under this head showed as usual more or less improvement in almost all the Provinces. The actuals of 1895 96 exceeded those of the preceding year by 101,4 and the estimate by 78,9. To these figures Court Fee Stamps contributed 61,7 and 39,3 and Commercial and other Stamps 35,6 and 33,5 respectively.

	<del></del>	<del></del>	Central	Вен	MA.		-	NW.			<del></del>	<del></del>
		India.	L. Pior-		Lower.		Bengal.	P. and Oudh.		Mad- ras.	Bom- bay.	TOTAL.
Court-fee Stamps .	Accounts 1894-95.  Budget 1895-96 Accounts 1895-96	33,6 32,6 31,9 30,8	117,0 12 <b>1,</b> 1 119,6 11 <b>9,</b> 7	22,2 23.4 22,2 22.1		58,9	1,216,9 1,216,9 1,221,1 1,216,0	550.0 542.7	268,8 269,0 279,5 282,9	506,8 490,0 512,5 512,8	325,2 323,7 345,4 341,3	3,162,5 3,184,9 3,231,1 3,224,2
Commercial and other Stamps.	Accounts . 1894-95 Budget . Revised . }1895-96 . Accounts .	22,1 25,2 23,3 23,1	53.5 53,0 52,1 51,7	10,0 11,5 11,7 11,3	41,2 43,0 39,4 40,3	23,0 23,6 24,5 24,0	4 19,0 450,8	184.7 170,0 186,8 154.3	127.5 131.5 136,8 138,5	271,6 272,6 277,5 274.9	200,5 200,0 212,0 216,4	1,383,3 1,385,4 1,414,9 1,418,9
Fines and Penalties and Miscellaneous.	Accounts 1894-95 Budget Revised 1895-96	5 4 5 0	4 6 6 5	I,4 1,1 I,I I,I	2,0 2,0 4,4 4,5	5 5 4	4,2 4,1 0,1 6,8	2,0 2,5	4,7 4,5 4,7 4,0	8,9 8,4 8,0 9,1	55,3 54,3 54,0 54,1	79.9 77.9 83.0 84.0
TOTAL .	Accounts 1894-95 Budget 1895-96 Accounts 1895-96	56,2 58,2 55.7 54.5	170,9 175,0 172,3 171,9	17	9,4 1,0 0,0 0,1	83,0	1,670,3 1,670,0 1,678,0 1,677,2	728,0 732,0		787,3 780,0 798,0 796,8	581,0 578,0 612,0 611,8	4.625,7 4,048,2 4,729,0 4.727,1

- 44. Under Court Fee Stamps, the increase in Lower Burma was mainly due to special receipts in Rangoon on account of Probate duty paid on the Estates of wealthy persons. In Assam the enhanced revenue occurred chiefly in Sythet, and was due to the institution of a larger number of civil and criminal cases, and to the issue of a larger number of processes under the Assam Land and Revenue Regulations. In the Punjab and Madras the increase was due to increased litigation, while in Bombay the actuals were swelled by the receipt of two special stems as Probate duty. The decline in India was due to decrease in value of suits instituted in Coorg and Baluchistan. In the Central Provinces the Budget was based on the average of three years' actuals and proved too high, while the decrease in the North-Western Provinces and Oudh was the result of bad seasons which checked the normal growth of the revenue.
- 45. Under Commercial and Other Stamps, the increases in Assam, Bengal and Madras were due to the general development of business, while that in the Punjab was attributed to unsatisfactory harvests during the year, in consequence of which debts were contracted by agriculturists and others and a large number of documents executed. In Bombay the improvement was due to more numerous transactions in shares of Companies and Associations. The decline in India was due partly to an overestimate and purtly to fewer sales of land and diminished speculation in the coffee trade in Coorg, while that in the Central Provinces was due to bad harvests generally accompanied by dull and restricted trade. In Lower Burma the revenue under this head has shown a progressive decline since 1892 92 owing to depreciation in the value of land and a general depression in trade.

#### V.—Excise.

46. Except a fall of 31,2 in Central Provinces and 25,1 in the North-Western Provinces and Oudh, the Excise revenue showed an advance in all the provinces, the total increase over the actuals of the preceding year having been 194,7 and that over the Budget 188,1. This improvement was contributed chiefly by Bengal, Madras and Bombay. In Bengal the increase was due to an under-estimate; in Madras to the growing consumption of arrack, and to an enhanced rate of duty on country spirits; and in Bombay chiefly to higher prices obtained at the re-sale of lapsed licenses, to enhanced rates of still head duty and to the increased sale of country spirits.

			('entra)	Вик	MA-			NW.				
		India.	Prov-	Upper.	Lower.	Assam.		P. and Oudh.	Punjab.	Mad- ras.	Bom- bay.	TOTAL.
License and distil- lery fees and duties for the sale } of liquors and drugs.	Accounts . 1894-95 . Budget Revised . } Accounts . }	101,1 101,3 108,0 107,8	219 6 217,0 197,1 195,4	50,4 50,3 50,0 52,3	257,0 241,0 261,8 268,7	91,2 91,0 99,3 102,2	902,4 963,0 1,023,0	516,7 494,8	191,7 204,2	1,321.4 1,328,0 1,389,2 1,387,4	979 b	4,688,7 4,680,5 4,862,7 4,862,1
Opium	Accounts. 1894-95. Budget. Revised. Accounts.	1,4 1,5 1,4 1,2	44,8 43,8 42,2 38,7	12,8 12,7 17.8 13,4	53,2 58,9 58,9 50,0	163,8 161,3 160,0 158,9	168,9 1 <b>67</b> ,0 173,5 176,9	63,0	12,1 12,3 11,0 11,7	41,1 37,7 41,1 45,2	109,7 109,6 114,8 115,8	670,6 667,8 677,3 606,9

#### Section A .- PRINCIPAL HEADS OF REVENUE - continued.

#### V.—Excise—continued.

	1			Central	Вуя	MA.			NW.		1		
			India.	Prov- inces,	Upper.	Lower.				Punjab.	Mad-	Bom- bay.	TOTAL.
•				<u> </u>	<u> </u>				******	i			
		Accounts . 1894-95		11,5	•••		14.5	123,8	•••	!		4	150,2
Duta as Casia	, j	Budget )	•••	12,8			10,3	- 130,0	• • •			6	168,7
Duty on Ganja	• •	Revised > 1895-96 .		11,0		•••	156	130,0	•••	. •••		5	157.1
	Ų	Accounts )		10,4	•••	•••	10,7	140,2	•••			5	173,8
	•	Accounts. 1894-95.	6	1,7		1	; ; 1	1,1	2	. 7	4,6	9,1	18,2
0.1 5 1.	- }	Budget . )	6	3,4		1	1	1,0	3	2	3,4	8,2	17,3
Other Receipts	• 5	Revised . {1895-96 .	6	, ī,8		1	1	3.5	2	· 2	4,7	9,4	20,6
·	(	Accounts )	6	1,9		1	1	1,4	3	1	5,8	9,3	19,6
	,	Accounts . 1894-95 .	103,1	277,6	37	3.5	269.6	1,256,2	574.6	205.1	1.367.1	1.100.0	5,527,7
	1	Budget . )	103,4			3,0		1,270,0					5.534.3
TOTAL		Revised . {1895-90 .	1	252,1		8,6							5,717,7
	(	Accounts.		240,4		4.5	277,9	1,337,8	549.5	214.2	1,438,4	1,164,1	5,722,4

- 47 Under License and distillery fres, etc, the improvement in India resulted partly from the growth of revenue in Bangalore and Coorg owing to an influx of labourers in search of employment and of coolies for coffee cultivation (5,2), and partly to an increase in the still-head duty in Ajmere. In Lower Burma owing to keener competition for licenses higher prices were obtained. In Assam the increase was also due to keener competition at sales of shops and more favourable settlements generally. In Bengal sufficient provision was not made in the Estimates for the continued expansion of the revenue. In the Punjab the improvement was due to the expansion of the spirit trade, owing to a certain extent, to a very large number of marriages having been celebrated. In Madras the growing consumption of arrack and the enhancement of the rate of excise duty on country spirits were chiefly responsible for the increase. In Bombay the increase was due to various causes, chiefly to higher prices realized at the re-sale of lapsed licenses for the triennial period ending 1897-98, to enhanced rates of still-head duty from the commencement of the revenue year 1895-96, to the increased sales of country spirits attributed to the larger number of marriages in 1895-96 and to increased competitions at sales of toddy shops. The decline in the Central Provinces was due to the continued failure of crops, and to the unsuccessful working of the Bonded Warehouse system in certain districts. In the North-Western Provinces and Outh the deterioration was due to adverse agricultural conditions which prevailed during the last half of 1894-95 and the whole of the year 1895-96.
- 48. Under Opium the variations were mostly due to the same causes as those mentioned under II.—Opium—Excise Opium. The only other noticeable facts are that in the North-Western Provinces and Oudh the decrease was partly due to adverse agricultural conditions, and partly to the enhancement of the cost price of opium. In Bombay the improvement was due to larger purchases by district farmers for home consumption, which was probably partly due to the large number of marriages in 1895-96. Under Duty on Ganja in Bengal the estimate, which was based on the actuals of past years, proved too low.
- 49. Under Other Receipts the falling-off in the Central Provinces was due to the fact that most of the zemindars in certain districts were paid compensation for resumption by Covernment of their Abkari rights. In Bombay the increase was due to enhanced receipts under confiscations and penalties, etc., owing to the cancellation of some of the country spirit farms in the Ratnagiri district.

VI.—Provincial Rates.

				<del></del>	=-: -=	<del>;=====</del> -:-	<u> </u>	<del></del>	<del></del>		
100 for 1 100 fo	-	India.	Central Prov- inces.	Burma, Lower.	Assam	Bengal.	NW. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
		<u></u>	1	ļ			1	-		-	·
District and Local Rates and Cesses.	Accounts . 1894-95 Budget	5.5 6,0 5.7 5,6	42,9	107,3 101,0 115,0 112,7	64,0 65,5 65,5 64,9	•••	484.1 497.3 498.0 498,2	231,5 233,5 233,1 231,7	529.3 524.1 530.6 534.0	259,4 278.7 284,4 293.7 35,8	1,681,1 1,700,1 1,732,9 1.740,8 686,0
Village Service, Pat- wari and Chowki- dari Cesses.	Accounts . 1894-95 Budget . Revised Accounts . 1895-96	3,6 3,6 3,6	51,0 51,3 49,0	•••	•••		287,0 282,5 287,0	134.7 132,7 133.8	225,0 258,2 201,5	43,8 43,6 44,3	744.6 771.9 779.5
Education Cess .	Accounts . 1894-95 Budget . Revised . 1895-96 Accounts .	6 6 6			 		•••		•••	•••	15,4 18,8 19,1 19,1
	f	·									

# Section A.-PRINCIPAL HEADS OF REVENUE-continued.

### VI.—Provincial Eates—continued.

		India.	Central Prov- inces.	Lower Burma.	Assam.	Bengal.	NW. P. and Oudh.	Punjab.	Madras	Bombay.	lotal.
(	Accounts . 1894-95		10,6			409,1	4.7				4304
Road Coss	(Budget )		22,0	••	•••	420,0	4,8	•••	***	•••	447,4
(	Revised   .     1895-96     Accounts   .		23,3			407.5 413.2	4.0 4.0	•••	•••	•••	435,7 440,1
(	Accounts . 1894-95	1				417,0	•••	•••	5.8		423.7
Public Works Cess	Budget )	•••				414,6	•••		5.2	•••	410,8
(	Revised } 1895-96 Accounts					417.0		•••	6,2 6,1		423,2 419,8
Famine Insurance, (	Accounts: 1894-95.		1.4,1			•••	160,1	57.7		•••	241,2
Canals and Rail- <	Budget	•••	17.7		•••	•••	170,1	58,2	***	•••	252,0
ways.	Revised . 1895-96	•••	15.1		•••	•••	1718	58,	•••		251,0
\(\frac{1}{3} = \frac{1}{3} =	Accounts.)	•••	17.8	;	•••	***	174.4	57.8	***		250,0
	Accounts 1894-95	•••	2,5	İ		12,9		2,4	•••		17.8
Rate on Wards'	Budget . L.	•••	3,0	•••	•••	1 3.5	•••	2,1	•••	•••	18,6
Estates.	Revised . 1895-96. Accounts )	•••	3,0 3.1			14.0 14.0		2,0 1,0	•••		19,0 19,0
1	Accounts . 1894-95	***	37			39,1		•••	•••		<b>42,</b> S
District Post Cess	Budget .)	•••	4.5			40,0	••		•••	*** !	44.5
District Fost Cess	Revised . 1895-90	•• !	4,0			40,0	•••	•••	•••	•••	44,6
(	Accounts.	}	4,0			32.5	!	• • • •	•••		37,1
· · · · · · · · · · · · · · · · · · ·	Accounts. 1894-95 -	1,6	}	;				5	•••	•••	2,1
Other Miscellaneous	Budget .	1.6		***	•••	•••	•••	6	•••	•••	2,2
Cesses.	Revised . \ 1895-96 . A counts . \	1,3 1,2	••	• •		•••	•••	6	•••	•••	2,1 1,0
,	Accounts . 1894-95 .:	11.2	01.0	127.3	61,0	870,0	035.0	120,2	725,3	208,2	3,511.1
(	Bu set	118	11,.		05.5	838,1	965.1	427.1	754.9	3-2-5	3.054,0
TOTAL .	Revised . {1895-96 .	11.		15.0	65,5	874.5	960.8	120,5	795.0	378,0	3.000,5
(	Accounts		115,65	1 1.7	04.0	873.4	904.5	425.0	801,0	3380	3 707.0

<sup>50.</sup> The revenue under this head showed an improvement of 53,0 over the Budget Estimate and 165,9 over the actuals of the preceding year.

#### VII.—Customs.

		India	Central crovinces.	Burma. Lower,	Hengal.	NW1' & Oadh.	Punjab.	Madras.	Bombay.	POTAL.
		-		1				<u>-</u>		
	Accounts . 1894-95	<b></b> .		180,7	874,6		•••	292,0	1,530,9	2,887,2
Import	Budget .)		l į	2784	1,400,0		•••	350,0	1,083,2	3912,5
( Dutic-	Revised .   1895-96		]	270,9	1,459,1	•••	•••	341,4	1,823,6	3,895,0
\	Accounts .)		)	250,5	1,489,7	107	•••	339,4	1,855.2	3,970,8
Sea 🕽	_	1				1			1	J. J 1 - 1
Customs )	Accounts 1894-95	1	•••	597.2	203,6		•••	57.4	48,3	900,5
/ Fxport	Budget	•••	•••	510,2	180,0	•••	•••	50,0	34,0	780,2
( Duties	Revised . { 1895-96			591.6	20/,0		•••	44,0	35,0	877,6
	C Accounts . )	•••	•••	639,3	209,7	•••		43,6	38,0	930,0
						[		l	_	
	Accounts . 1894-95			•••	***	2	I	4	9,6	10,3
Excise duty on	Budget ')'			•••	***		•••		75.0	75,0
Cotton Manufac	) Revised . 1895-96	3	3,2	•••	9	8	4	2,3	58,7	06,5
ture.	(Accounts )	3	2.7	••	3,0	8	5	2,0	50,0	63,9
			1	.,,		1				
_	Accounts 1891-5			3,1	7.4 0,1	•••	•••	23.5	16,9	50,9
Land Customs and	) Budget )		•••	3.3	8,1		•	20,2	17,	47,0
Miscellaneous .		٠٠.		3,0 2,8	0,1		•••	22,3	17.,	51,1
	f Accounts )		•••	2,0	9,1	•••	•••	21,5	18,6	52,0
				7000	1 085,0	2	1			1
	Accounts . 1894-9;	•••	•••	79.19	1, 86,1		•	373.3	1,00 3, 7	3.854.9
	Budget . }	,	3,2	805,5	1,675 1	7	· · · ,	421.1	2,000,0	1,814,7
TOTAL -	Revised . \ 1895-96	3	2,7	928,0	1,709.5	8	5	400,0	1,025,0	
İ	( Accounts +)	, ,	2,7	3.701	-1, -9.0	1	, ,	400,0	1,90 ,4	

<sup>51.</sup> In the Central Provinces the actuals feli off, as the estimate under Patwari Fund Receipts was too sanguine in regard to the revision of Settlement operations. In the North-Western Provinces and Oudh the Budget under Patwari Receipts anticipated increased receipts under Rural Police Rate (Oudh) in consequence of contemplated changes in the village chouldari system in Oudh, which however were not carried out. In Madras the Budget Estimate was too cautiously framed. Under District and Local Rates and Cesses the variations were mostly due to those causes which affected the ordinary collections under I—Land Revenue, but in Burma arrear collections also contributed to the increase, while in Madras the improvement due to the establishment of additional Punchayat unions was not fully allowed for. In Bengal the Budget under Road Cess was based on the average of the actuals of past years, and proved too high. The falling-off under District Post Cess occurred chiefly in the Districts of Midnapur. Backergunge, Chattagong, and Bhagalpur.

# Section A.-PRINCIPAL HEADS OF REVENUE-continued. VII.—Customs—continued.

- 52. The revenue showed an improvement of 202,6 over the Budget and of 1,162,4 over the actuals of the preceding year.
- 53. Under Import Duties the increase in Burma was due to a general improvement in the import trade, contributed chiefly by liquors and metals; but the receipts from cotton goods and raw materials were considerably below the Estimate. In Bengal the improvement was due to an increase of 123,2 from duty on oil, and of 15,1 under duties on spirits, partly counterbalanced by a fall under duties on cotton owing to a reduction of the duty on piece goods and the exemption of yarns. In Madras and Bombay the decline was due to the revised tariff legislation reducing the rate of import duty on cotton goods from 5 to 34 per cent, and the abolition of duty on twist and yarn during the close of the year, partly counterbalanced by increases due to larger imports of silver bullion, copper, iron, steel, tin, spirits, drugs, dyes, etc. Under Export Duties the improvement in Burma, Bengal, and Bombay was due to a larger export of rice to foreign ports; the actual quantity exported from Burma having been 96,756 tons in excess of the exports of 1894-95. The faling-off in Madras was due to a considerable decrease in the exports of rice to Ceylon and Mauritius. The decline in Bombay under Excise Duty on Cotton Manufacture was due to the Budget having erroneously included duty on yarns allowed free export. and therefore exempt from duty under the Act Under Land Customs and Miscellaneous the increase in Bengal was due to the Budget not having included the receipts from excise duty on cotton manufactures, while in Bombay it was due partly to an improvement on the cotton trade, and partly to the credit to Government under this head of the balance at credit of the 'Extra Hours' Fund, for which no provision was made in the Budget.

#### VIII.—Assessed Taxes. 1805 96 1804-05 Budget. Ravised. Accounts. Accounts 226.7 227,7 220.7 India 232.4 47,8 5 ->,8 49.0 Central Provinces 47.8 8,9 9,0 9,0 Upper 8,97 Burnia 70,0 63,0 65 3 67.93 27.5 29.0 35.3 2~,4 Assam 4 66,0 405,0 450.0 Bengal . 456,3 234,0 245.0 241,0 K.-W. Provinces and On fa 238,6 131,0 Punjab . . 129,0 133,0 120.0 228,6 220.0 224,0 Madras . 220,6 388.7 390,0 377.2 Bombay . 379.2 1.835,2 1,838,7 TOTAL 1 799,2

54. The revenue showed an improvement of 36,0 over the Budget Estimate and of 27,4 over the actuals of the preceding year. The improvement was chiefly due to closer supervision of assessments and to commercial prosperity.

1,808,1

- 55. The decrease in the Central Provinces was due to the postponement of the trienmal revision of assessment in certain districts owing to the depressed agricultural condition of the people. in Lower Burma the Budget was too sanguine In Assam, Bengal, North Western Provinces, Punjab and Madras the revenue continued to show a steady increase, due generally to more careful assessments. In Bombay the increase was due to an improvement in the carnings of the Bembay, Baroda and Central India Railway to better receipts under " Lax on Profits of Companies" and under " Lax on Securities" due in the former to improved trade, chiefly in respect of the Cotton Mills, and in the latter principally to the issue of debentures by certain Joint Stock Companies.
- 50. As usual, the India figures include, in addition to the collections made in the districts directly administered by the Government of India, the recoveries in the Non-Civil Departments from the salaries of Government officers. The details are given below :-

.0											1895-96	
1894-95•										Budget.	Revised.	Accounts.
Accounts.	Civil Department, India .	_	_							90,3	85.9	84.7
94.2	NAME OF TAXABLE PARTY.	•	•	-		-				65,9	69.0	60.4
65.4		•	•	•	-	•	-	•		54.0	53-3	54.9
55,4	Public Works Department	•	•	•	•	•	•		•	2,1	2,2	2,1
2,0	Marine Department .	•	•	•	•	•	•	•	•	7,0	7,2	7.1
7,0	Post Office Department .	•	•	•	•	•	•	•	•	8,4	8.5	ર્ટ,5
8,4	Telegraph Department .	•	•	•	•	•	•	•	•			
<del></del>					71	OTAL	AC ATI	OVF		227,7	227,71	226,7
232,4						OLAL	AS AD	O 1 L	•			<u> </u>

<sup>57.</sup> The falling off in the Civil Department, as compared with the Budget, was due to the tax on the East Indian Railway Company's share of surplus profits, and interest on Government Securities, having been over-estimated.

#### Section A.-PRINCIPAL HEADS OF REVENUE-continued.

#### IX.-Forest.

58. The revenue under this head exceeded the Budget by 18,3 and the actuals of 1894-95 by 29,6 The most marked improvement was in Burma, Bengal and Madrås, the receipts in which were higher tha both estimate and actuals. In India, the Central Provinces, and Bombay the receipts fell considerably shot of the Budget anticipation, which in Bombay was also very much below the collections of last year.

	<del></del>					<del>,</del>	<del></del>	<del></del>				
		India	Centra Provin ces.	1	Lower.		Bengal.	NW. P. and Oudh.	  Punjab.	Mad-	Bom- bay.	TOTAL.
I Timber and other produce removed by Government Agency.	Budget )	894-95 20,7 49,0 895-90 20,1 20,0	5,0 10,3 12,9 13,0	18,2 18,4	194,2 200,5 182,0 184,0	1,6 2,7 5	2.0 1.9 1.7 2.4	59,6 48,9 45.4 42,0	64,1 62,2 64,0 61,1	38.3 40.7 38.0 38.0	175 2 170,0 151,6 136,0	566,5 611,0 541,6 516,7
Timber and other produce removed by consumers or purchasers.	Budget )	894-95 8,0 6,8 895-96 6,0 8,1	110,0 87.5	205,7 177,8 202,2 201,5	78,6	33.7 32.4 36.1 33.0	73.4 75.3 85.4 86.3	108,4	28,7 24,2 31,3 30,2	141,3 133,7 158,2 105,4	_	954,6 937,7 1,033,5 1,028,0
III Other Receipts .	, Budget 🥎 –	894-95   1,8 ( 1,7 ; 1,8	3,4 3,7 2,6 3,3	5,6 5.6 9.4 8,0	51.3 42.9 53.2 54.9	8,2 9,3 8,4 8,5	3,3 3,7 2,0 3,2	6,3 5,0 0,2 0,8	10,4 5.1 7,9 10,1	9,8 6,0 8,8 7.7	10,3 9,8 10,4 10,9	110,4 935 111,4 115,8
TOTAL .	Budget )	894-95 30-5 57-5 34-4 30-5	124.0 103.0	543 573 573		43+5 44-4 45-9 42-5	90,0	100,0	91,5	180,4 187,0 205,0 211,1	375.0 302.0 373.0 353.7	1,631,5 1,642,2 1,686,5 1,660,5
	<u> </u>	- <u>-</u> <u>'</u>			L					1	;	

59. Under Timber and other produce removed by Government Agency there was a total deficienc of 94.3 as compared with the Budget. In India the proceeds of the sale in London of three cargoe of Andaman timber were not included in the accounts of the year, and sandal wood fetched less i Coorg. In Lower Burma the extraction of teak in the Pegu circle fell short, while in the Tenasserir circle the timt er extracted was not sold before the close of the year. In Assam the fall was due t a large stock of timber remaining unsold. In the North-Western Provinces the decrease was due t the abolition of the departmental depôt system in the Bundelkhurd Division, to a decrease in the sal of fuel, owing to the absence of a regiment during the whole year on the Chitral expedition, to th failure of contractors to remove fuel within the year, to no market having been found for fuel in Gonda and to less realizations from sales in Kheri In Madras the Budget was pitched too high. In Bomba the falling off was due chiefly to the supply in Sind of timber and firewood by Government Agenc having been stooped, to the introduction of a new system of selling coupes, by which the revenue from this source has been brought to account under head II, and to a large falling-off in the sale of grass firewood, and charcoal The only province which showed an appreciable increase was the Centra Provinces, where the sale of hurra collected during the last three years swelled the receipts.

60 Under the second head the increase in India was chiefly in Coorg, and was caused by the removal of large quantities of poles, etc., by purchasers. In Upper Burma the improvement was the result of a very large outturn of lessee's timber from the Chindwin forests, and of better prices for the Cutch licenses; in Lower Burma it was due to larger extraction of timber. In Assam improve supervision and better enforcement of the new grazing rules caused the excess. In Bengal there was a increased demand for sundri timber and firewood. In the Punjab the increase was due to a large number of trees having been sold in consequence of the erection of new buildings at Murree by the Militar authorities, to better prices having been realized, to larger sales of fuel to the Murree-Attock Railway; more favourable rates, and to the great demand for grass owing to the scanty rainfall. In Madras the increase was due chiefly to the revenue from trees in darkhast lands being credited to this head instead of the Land Revenue as formerly, and to large extractions from certain forests in South Malabar. In Bombay the improvement was due to the change in system referred to above, to better prices obtained for couple and for teak timber, to larger sales of reserved wood and bamboo, and to better receipts from mine products. The falling-off in the Central Provinces was due to agricultural depression, owing to whice

#### Section A.-PRINCIPAL HEADS OF REVENUE-continued.

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#### IX.—Forest—continued.

the people were allowed to collect wood from Government forests free of charge, to non-realization of commutation fees for grazing, to cattle disease, and to reckless fellings in malguzari forests, which necessitated the disposal of materials at low rates. In the North-Western Provinces the decrease was due to the low prices realized for standing trees, and minor produce, at the auction sales, to less sales of timber, fuel and grass and to short realizations of outstandings.

61. Under the third head the sale of a larger number of drift logs raised the receipts in both Upper and Lower Burma; while in Upper Burma the receipts were further improved by fines imposed on Shan chiefs for illicit working. In the North-Western Provinces the increase was due to a better collection of river dues and to larger sales of drift wood. In the Punjab the increase was due to fines in fire cases, to larger receipts for compounded forest cases, to better realizations from rafting fees, and to larger collections of drift timber.

## X.—Registration.

		1	-			-		,	1			<del></del>
			Central Prov Hices.	1	_			NW P. and Oadh.	Punjab	Madras	liom- bay.	FOTAL.
Fees for registering Documents.	Accounts . 1894-95 Budget Revised Accounts . 31895-96	2,0 2,0 2,0 1,0	7.8 7.6 8.6 8.4	; b	5.0 5.2 5.2 5.4		130.4 134.5 128.5 148,7	29,0 29,1 29,1 29,0	$\left\{-\frac{2\Omega_{s}T}{2}\right\}_{s}^{s}$	107.3 1: 6.3 1:04.3 103.8	61,2 0 . <b>7</b> 6 .0 0 3,5	369,3 371,0 308,8 369,0
r for copies of	Accounts 1894-05  Rudget	2 2 2 2	3.4 3.5 3.8 3.7		2 2 2 1	1 1 1	1,0 2,0 2,0 2,0	10.9 10.9 11.2 11.2	5.8 6.0 6.4 0,8	2,3	1,0 1,1	274
Other Receipts .	Accounts   1894-95		1,6 1,5 1,6		4 4 5		3.4 3.5 3.5 3.4	4,0	1,0	17.4	0 8 1,6 1,0	, ,,,
	Accounts . 1894-95 Budget	2,2 2,3 2,2 2,1	12,8 12,6 14.0 13,7	1	6,1 6,4 6,2	4,8 5,0 4,3 4,8	135,7 140,0 134,0 134,2	41,0 44,0 44.5 44.2	27.7	121,6 122,0 124,0 122,2	63,2 62,5 65,1 65,0	418,2 422,4 425,8 424,9
									·	·		

62. The revenue under this head showed an increase of 2,5 over the Budget Fstimate and of 6,7 over the actuals of the preceding year. This improvement was contributed mainly by Punjab and Bombay, and was due, in the former Province, to the natural expansion of the registration business and to the increase in sales and mortgages on account of the unsatisfactory nature of the season, and partly to an under-estimate which was also the cause of the increase in Bombay. In Bengal the revenue under "Fees for registering documents" has declined since 1893-94, the decrease being due to the reduction of the minimum ad valorem fee on documents not exceeding \$250 in value. The Budget anticipated an increase of revenue from the opening of new rural sub-registry offices, but this was not realised.

#### XI.—Tributes from Native States.

1894-95.													1895-95.	
iccounts.												Budget.	Revised.	Accounts.
	TRIBUTES AND CON-	TRI	BUTIONS O	r R	x. 5,00	IMA OC	OVE	R						
	India													
14,0	Oodeypur .		•		•	•		•	•	•	•	20,0	20,0	20,7
9,8	Jodhpur						•		•			9,8	9,8	9.8
40,0	Jeypur .				•	•					•	40,0	40,0	40,0
18,5	Kotah .					•						18,5	18.5	18,5
12,0	Boondee .											12,0	12,0	12,0
8,0	Ihallawar .	Ī	•			_	·	_				8,0	8,0	8,0
6,6	Rutlam .	•	•	-	•	•		•				6,6	6,6	6,6
	- · · · · · · · · -	•	G1	•	•	•	•	•	_	-		10,8	10,8	10,8
10,8	Nizam (Mahar	atta	Chouth	٠	•	•	•	•	•	•	•	ŕ		
	Burma (Upper)-	-									r	<b>2</b> 7, <b>7</b>	\$7.7	29,4
25,4	Shan States		•	•	•	•	•	•	•	•	<b>5</b>	*/>/	-1.1	- 9, 4
	Assam—											50		
3,0	Manipur State	•	•	•	•	[•	•	•	•	•	•	5,0	5,0	5,0 D

# Section A.—PRINCIPAL HEADS OF REVENUE—concluded. XI.—Tributes from Native States—continued.

	.2	Z1.— 1	ribui	es i	LOIN	Ivai	7 A C			•••••		.005.06	
1894-95. Account											Budget.	1895-96. Revised.	Account
	Punjab-												
10,0	Mandi .	•			•	. •	•	•	•	•	10,0	10,0	10,0
13,1	Kupurthalla	•		•	•	•	•	•	•	•	13,1	13,1	13,1
	Madras—										-0.	<b>-</b> 0 -	~0
78,3	Travancore		•	•	•	, .	•	•	•	•	78.3	78.3	78,3
245,0	Mysore .			•	•	•	•	•	•	•	245,0	245,0	245,0
20,0	Cochin .		•	•	•	•	•	•	•	•	20,0	20,0	20,0
	Bombay—						-				4	6	6
55,0	Kathiawar	. :	•	•	•	•	•	•	•	•	55,6	5 <b>5,6</b> 18,7	55,6 18,7
18,7	Kutch .		•	•	•	•	•	•	•	•	18,7	38,2	36,6
33,8	Baroda State	• •	•	•	•	•	•	•	•	•	37,5	30,2	30,0
C	CONTRIBUTIONS FOR	SPECIAL.	MILITA	ARY FO	ORCES-								
	India—										18,2	18,2	18,2
18,2	Bhopa! Levy (I	3hopal)	•		•	٠	•	•	•	•	19,2	19,2	19,1
27,2	Malwa Conting	ent (Dewa	s, jow	ran)	•	•	•	•	•	•	11,5	11,5	11,5
11.5	Erinpura Irregi				•	•	•	•	•	•	20,0	20,0	20,0
20.0	Deolee Irregula				•	•	•	•	-	_	3,6	3.6	3,7
3,6	Malwa Bheel C	orps .	•	•	•	•	•	•	•		<b>J</b> ,	<b>J</b>	317
	Bombay— Southern Mahra	tto Ilorg	_								8,2	8,5	8,0
8,5 ,	Southern Mains			R.	r 000		•	•	•	·	-,-	-,,	-,-
		RIBUTIONS	UNDER		5,000					_	22,6	22.7	22,1
<b>\$</b> 5,1	India . Central Provinc	• •	•	•	•	•	•		•	-	34,4	28,6	<b>24</b> ,6
20,8			•	•	•	•	•	•	•		5,4	5,4	5,6
3,8	Punjab .	• •	•	•	•	•	•	•	-	•	4,7	4.7	4,7
4,6	Madras .	• •	•	•	_		_			•	1,6	1,6	1,6
1,6	Bombay .	•	-	•	•	•	•				5,9	5.9	6,0
5,9	•	• •	•		•	•	•	•	•		3.7	5.7	-,-
Fr	ees on Succession	TO NATI	VE STA	TES-	1								
7	India .	•	•	•	•	•	•	•	•	•	1,5	1,1 3,8	5
7	Central Province	·s	•	•	•	•	•	•	•	•	7	_	7
2	Madras .	•	•	•	•	•	•	•	•	•	···	8,6	8,6
3.7	Bombay -	•	•	•	•	•	•	•	•	•	5,4		
226,Q	TOTAL INDIA	• •	•	5	•	•	•	•	7,	7	222,3	222,0	220,8
21,5	" Central F		•	-	•	•	•	•	•	•	25, t	32,4	<b>2</b> 5, <b>3</b>
29,2	" Rurma (	Upper)	•	•	•	•	•	•	•	•	33,1	33,1	<b>3</b> 5,0
5,0	, Assam		•	•	•	•	•	•	•	•	5,0	5,0	5,0
27.7	,, Punjab		•	•	•	•	•	•	•	•	27,8	27,8	27,8
345,1	, Madras		•	•	•	•	•	•	•	•	344,9	344,9	344.9
125,6	" Bombay	•	•	•	•	•	•	•	•	•	131,3	135,5	133,5
780,1						GR	AND	TOT	AL	•	789,5	800,7	792.3

<sup>63.</sup> The receipts under this head are for the most part fixed. The fluctuations that occur arise either from the non-payment of dues, or from advance or arrear collections. In the case of the Shan States the increase was due to heavier collections than anticipated. In the case of the Baroda State the Budget was not realized owing to the non payment of sums due by certain petty States.

<sup>64.</sup> Under Tributes and Contributions under Rs. 5,000 in India the decrease was due to the delay in the realization of two instalments due from the Ajehgurh State until July 1896.

<sup>65.</sup> Under Fees on Succession to Native States the decline in India was due to the non-realization of the fees from the Baoni State till June 1896. The increase in Bombay was due to the realization of arrears which were not provided for in the Budget Estimate.

# Section A.—DIRECT DEMANDS ON THE REVENUE.

1894-95. Accounts.							Budget.	1895-96. Revised.	Accounts.
9,722,1	EXPENDITURE	•	•	•	•	•	11,280,5	10,377,8	10,351,2

66. The expenditure under this section showed a saving of 929,3 as compared with the Budget Estimate, and an excess of 629,1 as compared with the actuals of the previous year. Of the saving, as compared with the Budget, 686,3 occurred under Opium, due to the outturn of opium having fallen short; 92,0 under Land Revenue chiefly in the charges for Survey and Settlements and Land Records and Agriculture; 83,9 under Forest, den to the curtailment of departmental operations; 24,6 under Refunds and Drawbacks, due to an over-estimate, and 25,4 under Stamps, due to the demand for stores from England having been smaller than anticipated. Under Salt and Customs there were savings of 13,1 and 7,3 respectively. Under Assignments and Compensations there was an excess of 15,4, chiefly in Bombay, due to revision of settlements, and large payments of arrears.

67. Of the excess as compared with the actuals of the previous year 452,8 occurred under Opium due chiefly to increase in price paid to cultivators and to a better outturn; 48,3 under Assignments and Compensations, due chiefly to the payment of the arrears mentioned above; 49,0 under Land Revenue, chiefly in the charges for District Administration and Land Records and Agriculture; 28,4 under Customs, due to additional establishment in connection with the new Tariff Act, and the imposition of import duties; 22,6 under Salt, chiefly in Madras; 10,5 under Refunds and Drawbacks, chiefly in Bombay; and 15,1 under Excise, chiefly in Bengal and Madras.

#### I.—Refunds and Drawbacks.

68. The charges under this head are of a fluctuating character and do not admit of an accurate forecast. The savings in the total charges of 24,6 on the Budget Estimate, and the excess of 19,5 as compared with the actuals of the preceding year, principal variations are explained below.

ţ			Central	Bug	MA.	!		; : NW.				
		Indía.		Upper.	Lower.				Punjab.	Mad- ras.	Bom- bay.	TOTAL.
(	Accounts . 1894-95 .	2,↓	7	1,5	3.9	1,4	4,8	4,5	4.5	11,0	15	49,4
	Budget ·)	D	3	2,5	2,8	9	5,0	6,0	3,6	7,8	17,1	46,6
Land Revenue	Rivised - ₹1895-96 .	7	4.0	2,5	4,0	1,2	3,0	3,0	4,2	10,2	18,5	51,3
C	Accounts .)	7	4,8	2,8	3,9	1,1	3,7	2,7	5.2	9,6	15.7	50,2
Ċ	Accounts 1894-95 .	4,0		,	1,3		17,8		. !	1,1	12,3	36,8
<b>.</b>	Budget .)	3,0		•••	2,3		19,5		•••	8	10,1	35,7
Salt · · · · · · · · · · · · · · · · · · ·	Revised . \$ 1895-96	2,2		•••	2,0	•••	19.5	***	•••	3,0	8,2	34,9
	Accounts )	2,4	•••		2,6	•••	21,4	***	]	3,1	6,7	30,2
,	Accounts . 1894-95	4	1,5	6	2,0	6	15,8	7.9	3.6	12,3	12.5	57,2
<b>5</b> 1	Budget .)	5	1,3	5	2,0	5	1.4.2	9,0	3.9	11,2	10,0	53,1
Stamps · · }	Revised . \ 1895-96	6	2,0	5	2,0	7	16,4	7,8	3,6	9,6	9.2	52,4
( )	Accounts )	Ú	2,3	4	2,3	6	15.3	7,4	8,د	8,8	9,5	51,0
(	Accounts. 1894-95.				10,6		18,0		l i	4,6	46.0	80,1
<b>C</b> 40.05	Budget )	•••			12,6		20,6	•••		7+4	89,8	136,4
Customs .	Revised . \ 1895-96		!		9,5		21,1			4.9	72,4	107,9
<b>(</b>	Accounts.)		•••	•••	11,1	•••	21,1	•••		5.0	74,2	111,4
(	Accounts. 1894-95.	4	4		4	2	3.8	1,8	8	2,8	2,8	13,4
Assessed Taxes	Budget • )	8	3	•••	4	1	4,2	2,1	9	3,0	2,6	14.4
Assessed laxes .)	Revised . 1895-96 .	1,0	3		4	I	2,3	2,0	1,1	2,4	2,8	12,4
	Accounts )	1,2	5	•••	2	2	2,3	2,2	1,4	2,4	2,4	12,8
	Accounts. 1894-95	3	5	1,2	8	1,1	2.8	2,6	8	103		43.2
Other Revenue Re-)	Budget .)		3	5	1,0	1,0	2,3	3.2	6	4.8	24,8	38,5
funds.	Revised . \ 1895-96 .		1.0	2	1,1	1,0	2,0	2,0	8	5.2	27.4	37,2
4	Accounts.)	1	1,3	1	8	8	2,4	1,5	5	9.4	21,6	38,5
	Accounts . 1894-95 .	7.5	3,1		22,3	3.3	63 9	16,8	9.7	42,4	111,0	280,6
	Budget .)	4,9	2,2		24,6	2,5	71,8	20.3	9,0	35,0	154.4	324.7
TOTAL .	Revised \ 1895-96 .	4.5	8,2		22,2	3,0	64,9	14.8	9.7	35.3	133.5	296,1
11	Accounts.)	5,0	8,9		24,2	2,7	66,2	13,8	10,9	38,3	130,1	300,1

<sup>69.</sup> Under Land Revenue Refunds in the Central Provinces the increase was due to a special remission of Land Revenue in the Bilaspur District. The savings in Bengal, North-Western Provinces and Oudh, Madras, and Bombay were due to the estimate having been framed too high. Under Salt Refunds

# Section A .- DIRECT DEMANDS ON THE REVENUE -continued.

# I. - Refunds and Drawbacks-continued.

the increase in Madras was due to retunds of duty levied on larger quantities of Bombay salt supplied to the French Government, while in Bombay the estimate was pitched too high. The high figure o 1894 05 was due in India to the special circumstances explained in last year's report, and in Bombato larger exports of salt to Calcutta and Malabar, and consequent larger claims for wastage. Unde Stamp Refunds the excess in the Central Provinces was due to a special refund in the Nagpu. District In Madras unusually large refunds of spoiled stamps swelled the figures in 1894-95 while in Bombay the actuals of that year included a special retund of the excess Stamp duty levied on the probate of the will of a wealthy Parsi inhabitant of Bombay. Under Customs Refunds the large de crease in Bombay was due to the inclusion in the Budget Estimate by mistake of duty on yarne allowed free export, the Customs authorities having at the time anticipated that the revenue would firs be collected and then refunded, and to less refunds on account of cotton goods re-expected, due to slack ness of the cotton import trade. The excess over the previous year was chiefly due to drawbacks of cotton duties. The increase under Assessed Taxes in India was due to refunds to medical officers of the Hyderabad Contingent of Income Tax erroneously deducted during the past six years from their horse and tentage allowances, and to refund of Income Tax on interest on Government Securities paid at the Bank of Bengal.

70 Under Other Revenue Refunds the increase in the Central Provinces was due to the heavy refunds of Forest Revenue. In Madras the increase was due to an adjustment of an erroneous credit to Village Service Funds in March 1095 instead of to L-Land Revenue. In Bombay the Budget was framed too high.

### 2.—Assignments and Compensations.

71. The charges under this head exceeded the Budget Estimate by 15.4 and the actuals of the previous year by 48.3. The excess occurred chiefly in Bombay under Land Revenue Compensations and was due partly to the introduction of revised settlements, chiefly in Kana, and partly to larger payments of arrears of previous years to certain limited and other grantees. The excess over the actuals of the previous year was due chiefly to the arrear payments above mentioned, and to a further increase under District and Village officers.

-							_			-	
			India.	Central Prov- onces	Assam.	Bengal	NW. P. ard   Outh	Punjab.	Mad-	Bom-	TOTAL.
f.ard Revenue compensa-	Accounts. 1894-95 . Budget Revised . } 1895-96 .	-	3,8 3.7 3.8	3,0 3,0 2,0	1,6 1,6	*0,4 2 %5 23:3	23,1 25,0 24,1	10,7 10,4 10,3	50,7 51,8 51,5	940,8	1,054,4 1,072,2 1,078,3
(	Accounts. 1804-95 .		3,5	3.0	1.5	23.4	230	1 11.ï		977.5	1,085,9
Opium compensations . {	Revised . }1895-96 . Accounts	•	•••	· ···	•••	5 5 5 5		*** }	•••	4,6	5,1 5,1 5,1
Salt compensations . {	Accounts . 1894-05 . Revised . Accounts .		282,0 301.5 303,2 304.7			2,0 2,0 2,0 1 2,0		••• {	47.0 48.5 48,0 48,2	5.1 7.9 6.3 0,3	337.0 359.2 359.5 358.2
Facise compensations . {	Accounts. 1804-95 . Budget . Revi ed . Accounts 1895-96 .	•	•••	16,2 1 8,2 1,0	· · · · · · · · · · · · · · · · · · ·		1,7 1,3	2 7 n 6	1 1 4 3	30,0 44.9 13,0 42,8	56,2 40,6 53,5 46,6
Customs compensations . {	Accounts 1504-95 . Budget . Revised . Accounts.	•	···	••	· · · · · · · · · · · · · · · · · · ·		•••	1.7 2,0 2.0 2.0	15,0 15,0 15,0 14,8	7 7	17,4 17,0 17,7
Purchase of Life Persions	Accounts 1894 95 . Budget . Revised . Accounts 1895-96 .	•	•••	•••	•••		•••	5 5 4 4	  2 2		5 5 6
Miscellancous compensa-	Accounts . 1894-95 . Budget Revised . 895-96 .	•	5,1 8,1 10,6 10,5		2,0 2,1 2,1 2,0	4.6 4.3 3.8 2,8	2,5 2,4 2,5 2,5	9 6 9 2,6	4 4 2,3 2,4	17,7 18,1 16,3 16,1	35,8 38,7 41,1 40,8
TOTAL	Accounts. 1894-95. Budget . Revised . Accounts.	•	291,3 312,3 317,6 316,0	22,0 5.8 13.8 7,1	3.6 3.7 3.7 3.5	26,6 30,3 29,6 29,1	31,2	14.0 14,2 14,2 10,1	:16,4 117,6	1,007,9 1,025,1 1,031,4 1,038,0	1,539,3
Appendix and the second	<u> </u> =			<u> </u>			. = .	   ==	J. J.		

# Section A.-DIRECT DEMANDS ON THE REVENUE-continued.

# 2.- Assignments and Compensations-continued.

72. Under Land Revenue Compensations the chief difference, which occurred in Bombay, has been explained above. The saving in the North-Western Provinces and Oudh was again due to the non-payment of allowances to the heirs of the late Raja Shambhu Narain Singh of Grizipur during the year, in consequence of a hispute as to title amongst the clumants. The saving in Madras was due partly to the transfer to the head Miscellineous Compensations of the allowance payable to the family of the ex-Zemindar of Chermahal (Kistna), and partly to the payments of arrears, unclaimed in the previous year, not having been drawn in full.

73. Under Salt Compensations the increase in India was due to larger payments to the Jodhpur and Jeypur states, owing to mereased sales of Sambhar salt during the latter part of 1894-95. The excess over the figures of 1894-9, was due to the increase in the quantity of sait sold. The saving in Madras was due to the advance payment of 8 to the Prench Government in 1894-95 having been adjusted by a short payment in the year under review, while in Bombay the actual amount outstanding on account of Salt Pans in Portuguese In he was over-estimated. Unla Excise Compensate as in the Central Provinces the Revised Estimate provided for payment of 8,1 to zemindars on account of resumption by Government of their Abkari rights, but only 1,4 was paid. In the North-Western Provinces and Oudh the increase was due chi fly to the payment of arrears to the Maharaja of Benares. In Bombay the saving was due to the amount provided in the Budge, for certain Native States not having been drawn in tull parely con terbalanced by the payment of 2,3 as compensation in advance for five years to the Chief of Aundh, for which 1,; only was provided in the Budget. The increase as compared with the actuals of the previous year was due partly to revision of Abkari compensations payable to certain Native States leading to larger payments and parily to the advance payment to the Chief of Aundh. Under Miscellaneous Compensations the increase in India was due to the payment to the Khan of Khelat of arrears of quit rent not drawn in 1894-95. In the Punjab the excess was due to a payment of 1,0 having been made to the Kashimi. Durbar as compensation for loss of Rabi irrigation on the Ravi, owing to the construction of the Bari Doab Canal sanctioned by the Government of India. The increase in Madras has been already explained. The decline in Bombay was due to the transfer of 7 to Customs Compensations and pirtly to the provision of 1,1 on account of the Nawab of Radhanpur not having been claimed before the close of the year.

### 3.-Land Revenue.

74. The Indian expenditure was less than the Budget Estimate by 91,4 and more than that in 1894-95 by 49,5. The saving, as compared with the Budget, was contributed by all the Provinces except Punjab and was greatest under Survey and Settlement and Land Records and Agriculture.

			entral	Bu	к <b>м</b> л.			N·W.		1		,
		India.	Prov	l pper.	Lower	Assam.	Bengal	P. and Ondu	Punjab.	Mad-	Bom- bay.	TOTAL.
Charges of District Administration.	Accounts . 1894-95 . Budget	20,4 27,2 20,4 20,9	73.6 72.0 73.5 75.7	79.4 52.5 79.1 78,5	89.3 95.7 99.0 99.7	61,2 50,0	311,2 315,3 310,0 317,9	3,6,6 347,1 347,3 347,1		386.4 391,0 391,7 393,7	257.3	1,847,3 1 883,8 1,870,5 1,877,2
Survey and Settle-	Accounts . 1894-95  Budget Revised . 1895-96 . Accounts .	130 13,2 12,1 12,2	32,1	60,1 55,0 55,0	30,8   34.8   .0,0   28,1	21,3	122,3 144,7 140,4 139,0	65,9 77,4 65,3 64,9	32,0 33,0 32,5 33,4	95.9 94.3 85.7 84,4	52,6 54,5 49,6 47,7	509,4 517,4
Land Records and Agriculture.	Accounts	8,8 8,0 8,0 8,8	50,0 0 ,2 00,1 50,8	7,0 10,6 10,6	21,5 24.7 22.5 22,5		9,t 8,5	342.7 300.7 347.7 349.5	151,1 152,3 150,9 155,1	10,6	200,1 207,0 100,0 158,7	967.8 1,023,8 993,2 995,5
Management of Covernment Estates.	Accounts . 1804-95 . Budget		1 2 2 3			4 0 4 2	37-7 41-4 37-5 44-9	15,9 15,0 1.,2 17,3	 	::: :::: ::::		54.1 57.2 55.3 62,7
Commission on Collection.	Accounts: 1894-05. Budget Revised	3.7 3.1 2.0 2.9	8 4 5 7	06,7 71.4 00.5 05,9	89,1 81,0 85,3 92,0			5 6 5 5	 	5 5	1	177,5 173,1 170,9 178,0

# Section A .- DIRECT DEMANDS ON THE REVENUE -continued.

### 3.-Land Revenue-continued.

p • r • r •	·	India.		•	Lower	Aesam.	Bengal,	NW. P. and Oudh.	Punjab.	Mad-	Bom-	Total.
Allowances to Dis- ( trict and Vulage officers.	Accounts: 1894-05 : Budget Revised: 1895-96 Accounts:		2			•••	•••	1 1	7,6 6,8 7,5 7,6	326,2 333,0 330,7 332,3	\$34,6 \$38.5 \$140,2 \$132,2	468.7 478.4 478.5 472.2
Other Charges . {	Accounts . 1894-05 . Budget . Revised . Accounts . 3	•••			***		•••	***	••• ••• ••	9 7 7 7		9 7 7 7
TOTAL .	Accounts : 1894-95 Budget Revised : 1805-96 Accounts :	51.9 52.1 50.0 50.8	165,7 166,9 108,7 105,2	4	59.2 -7.1 -3.3 -3.3	104,2 122,0 103,7 100,0		771,6 800,9 781,1 779:4	370,0 384,0, 388,2 3 <b>9</b> 0,3	086,2	603,0	4,047,5 4,188.4 4,087,0 4,097,0
,		Ster- ling.	Ex-	TOTAL.						*		
E gland	A counts 1804-05 Budget Revised 1895-96 Accounts	3 4 1 1	33	6 7	, T	otal, in Englan		; } Bud   Rev	ounts . iget . ised . ounts .	1:05	-96 . j	4,048,1 4,12 9,1 4,087,2 4,097,1

75. Under Charges of District Administration the excess in the Central Provinces (3.7) was due to the new civilians posted to the Province and to a greater number of senior officers having been present on duty, counterbalanced to a certain extent by the absence on leave and deputation of Tahsildars. Interchange of officers between Upper and Lower Burma resulted in an excess of 1,1 under General Establishments in the latter with a corresponding decrease in the former. In Lower Burma the employment of a larger number than anticipated or surveyors and chainmen owing to the gradual introduction of the system of collecting revenue by village headmen and survey of patta lands led to a further excess; but this was partly reduced by savings in the district office and treasury establishments, and by the provision for Local Fund Establishment not having been utilized, the charges having been debited to 18-General Administration as before. The savings in Upper Burma were further supplemented by vacancies, and absence of officers on deputation and long leave, by reductions in the Sub-Divisional Establishment, by surveyors not having been entertained to the sanctioned extent, and by the provision for house-rent allowances not having been fully required, owing to the grant of free quarters to some officers. In Assam the decrease (45) occurred chiefly under salaries of officers, and was due to leave, vacancies and deputations. In Bengal the increase (6, 7), in comparison with the previous year, was due chiefly to increased expenditure under Partition Establishment. The saving in Bombay (9,5) occurred principally under salaries, owing to absentees, and to the appointment of Assistant Collectors as Assistant Judges to a greater extent than was auticipated, and to savings in the grants for boundary marks. expenditure, repairs, and petty construction. The larger expenditure in the Punjab (1.7) was in travelling allowance and postage charges. In Madras the increase (2,7) occurred chiefly under General and Sub-Divisional Establishment, due to larger expenditure on account of travelling and tentage allowances (6), salaries 9), contingencies (2,1), and under Fund Establishments owing to a change in classification by which the pay of Special Fund clerks, which was formerly debited to Incorporated Local Funds, is now debited to this head. The increase over 1894-95 was due to the larger cost entailed by the grant of privilege leave in the year and to increase in Exchange Compensation Allowance.

of the Professional Survey Party, partly to no expenditure having been incurred against provision for the Professional Survey Party, partly to no expenditure having been incurred against provision for the Professional Survey Party, partly to no expenditure having been incurred against provision for the Professional Survey Party, partly to no expenditure having been incurred against provision for the Professional Survey Party, partly to the provision for the Jaintia and Cachar Settlements not having been fully utilized. In Bengal the saving occurred chiefly in other Settlement Operation (6,6), Controlling Office (Survey) (3,9) and Behar Survey Operation (1,7), counterbalanced by increased expenditure under Settlement Operations in Behar, while the larger outlay in comparison with 1894-95 occurred chiefly under "Behar Settlement Operations" and "Other Settlement Operations." In Madras a portion of the charges was transferred to Land Records and Agriculture, and less was spent in the survey of

#### Section A .- DIRECT DEMANDS ON THE REVENUE -continued.

### 3.—Land Revenue—concluded.

Municipal towns. The decrease of 12,5 in the North-Western Provinces was due to large savings in Settlement expenditure and Survey charges transferred from the India Estimates, and that in Bombay chiefly arose from recovery of arrear contributions for Foreign Service (2,0), which are brought to account by deduction from expenditure, from savings in Temporary Establishment (1,0), and in the charges for the re-survey of River Indus (6).

77. Under Land Records and Agriculture the reduction in the Central Provinces (5,1) was due chiefly to unexpected savings under Salaries of Patwaris. In Lower Burma the saving 2,2) was due to the appointment of officers on less salary to officiate for absentees, and to less outlay on travelling and contingencies. In Assam there were savings of 4.3, owing to the appointment of a junior officer to act as Director of Land Records, to the privilege leave allowances of the permanent inclinated having been drawn in Bengal, to the appointment of the second Superintendent of Lind Records provided for in the Budget not having been filled up, and to the non-entertainment of the full sanctioned scale of Kanungos and District Mandals. The decrease in the North-Western Provinces was due to large avings under Kanungo Establishment, partly counterbalanced by increased outlay on and Record Surveys in consequence of extended operations. In Bombay the savings were chiefly due of the absence of the Director on special leave for 6 months, to the non-introduction of the new agricultant staff in the Kaira District, to the provisions on account of Temporary Establishment, and for charges in connection with field work not having been utilized during the year, and to recoveries of boundary marks charges in excess of the Budget. The increase in the Punjab was chiefly on account of Patwari Fund charges.

78. Under Management of Government Estates the excess in Bengal (3,5) over the Budget was due to the payment of unrealized Road and Public Works cesses, to increase I payments on account of temporary establishment, which also accounted for the high charge in comparison with 1894-95, and to larger outlay on improvements. The increase in the North-Western Provinces (2,3) was caused by improvements in the Tarai Government Estates.

79 Under Commission on Collections the excess in Lower Burma was partly due to payment of arrears of commission paid, and partly to increase of revenue. The decrease in Upper Burma arose chiefly from the bad season in the dry zone, which affected the collection of Thathameda. In Assam the saving of 3.0 was on account of the gradual substitution of the Tahsili for the Mauzadari system of Land Revenue collection, and of a smaller collection of Land Revenue.

80. Under Allowances to District and Village Officers the saving in Bombay, as compared with the Budget, was in cash allowances and assessment of alienated lands, due to the delay in presenting claims.

81. In England the decrease was under Law charges in connection with appeal from India being less than was anticipated, and partly under stores for which there was little demand.

						40	Opiu	m.				
1804-05.										Thuis and	1895- <b>9</b> 5. Revised	A
Accounts										Budg at.	Revised	Accounts.
	Benga!—			_								
5.5	Behar Agend	Эy,				•	•	•	•	5,8	5.7	5.8
34.8	,,		Optum	Fact	ory	•	•	•	•	39,6	36.5	34.7
38,9	••		District	. Staff	E .	•	•	•	•	44,0	40,2	4^.4
537,8	,,		Paymer	nts to	Cult	ivators		•	•	966,1	770.9	748.7
8,3	Benares Age	nc	r, Supe	rinter	idenc	e .	•	•		7.2	8.4	8,4
36,5					actory			•	•	47,6	<b>39.</b> 0	36,1
	13			rict S				_		69,5	71.3	69.3
65,8	"					ultivato	\rq	_	_	1,567.2	1,100,0	1,098,7
874,8	Out Charm						,,,,	•	•	3,0	2,0	2.0
2,2	Other Charg	es	•	•	•	•	•	•	•	•		_
1,3	India	•	•	•	•	•	•	•	•	1,3	1,3	1,3
2,6	Bombay	٠	•	•	•	•	•	•	•	2,6	2,6	2.6
1,613,5							To	OTAL	•	2,753.9	2,077.3	<b>2</b> .063,5
1,4	England	_							•	7	b	5
1,2	Exchange		•			•				6	. 4	4
-,-	220	•	•	•	•	•	•	•		····		*
1,616,1					G	RANI	TOT	ral		2.755.2	2,078.3	2,068,9
												at Entimate

82. The Indian expenditure showed a saving of 685,9 as compared with the Budget Estimate, and an increase of 454.5 as compared with the actuals of the previous year. As usual, these variations were the result mainly of variations in the outturn of the crop, which in the year under review amounted to 69,084 maunds against 77,428 maunds estimated in the Budget Estimate, and 59,673 maunds the actual production of the previous year.

# Section A.-DIRECT DEMANDS ON THE REVENUE-continued.

# 4.—Opium—continued.

83. The details of Payments to Cultivators, which form the bulk of the charges, are given below:-

			_						Advances to	Final payments on delivery of the crude drug.	Miscellaneous.	Total
Behar				4-95.					285,1	2408	11,9	537,8
_	•	•	•	•	•	•	•	•	-		-	
Benares	•	•	•	•	•	•	•	•	266,7	508,I	105,0	879,8
						To	TAL	•	551,8	748,9	116,9	1.417,6
			1895	5-96.								
Behar				•	•	•	•	•	277.9	480,1	10,7	768,7
Benares	•	•	•	•	•	•	٠	•	319,3	618,7	160,7	1,098,7
						Тот	TAL.		597.2	1,098,8	171,4	1,867,4

84. Under Opium Factory there were considerable savings in both the Agencies, due to a smaller outturn of opium having required a smaller outlay on freight and manufacturing charges. Under District Staff the saving in the Behar Agency was due to smaller payments for commission to Amlahs and for transit and weighment charges, counterbalanced by increased payments for temporary establishments in the Benares Agency. The larger outlay under these heads, as compared with the actuals of 1894-95, was due partly to the larger production, and partly to the increased price paid to cultivators. The estimate under Other charges was framed too high.

### 5.—Salt.

85. The Indian charges showed a saving of 12,4 over the Budget Estimate and an excess of 23,2 over the actuals of the preceding year. With the single exception of Bengal in which the Estimate was exceeded by 1,7 there were savings in all the other Provinces, but chiefly in Madras due to an overestimate under Salaries, Establishment, etc., partly counterbalanced by an excess under Purchase and Freight.

	<u> </u>		Bur	ма.		- <u></u> -		·
		India.	Upper.	Lower.	Bengal	Madras.	Bombay.	Total
Salaries, Establishment, and Contingencies.	Accounts . 1894-95 . Budget . Revised .} 1895-96 .	81. <b>7</b> 87,1 82 0	1 1 1	6 6 7	5,2 3,6 5,2	235,3 259,5 248,1	123.5 129.5 127.0	446,4 480,4 463,1
ungencies.	Accounts )	85,1	1	7	5.3	241,6	126,1	458,9
Manufacture and Excavation.	Accounts . 1894-95 . Budget . Revised . Accounts 1895-96 .	39,9 36,2 31,7 33,5	•••		•••	•••	•••	39,9 36,2 31,7 33,5
Purchase and Freight.	Accounts . 1894-95 . Eudget . Revised . 1895-96 Accounts .	•••	•••	•••	•••	34,0 47,6 55,4 58,4	39,1 37,5 40,0 40,0	73,1 85,1 95,4 98,4
Deduct amount chargeable to 7Excise.	Accounts . 1894-95 Budget	••• ••• •••	•••	1	•••	61,6 68,3 70,1 69,8	•••	61,6 68,3 70,1 64,8
Total India .	Accounts . 1894-95 . Budget . Revised . Accounts .	121,6 123,3 113,7 118,6		7 7 8 8	5,2 3,6 5,2 5,3	207,7 238,8 233,4 230,2	162,6 167,0 167,0 166,1	497,8 533,4 520,1 521,0
and the second s		Ster- Ex- ling change	TOTAL.		<u>.</u>	+ +	•	<del></del> -
EnglanJ {	Accounts . 1894-95 . Budget . Revised . Accounts .	3 3 4 3 2 2	6 7 4	Grand 1 tal, inch ing Ei land.	id-   Bud ng-   Revi	get .)	1894-95 . 1895-96 .	498,4 534,1 520,5 521,0

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## Section A.-DIRECT DEMANDS ON THE REVENUE-continued.

### 5 .- Salt-continued.

86. In India the decrease under Salaries, Establishment, etc., was due to savings in through-traffic charges, owing to diminished sales under the through-traffic system (8), in contingencies and travelling (8), in Preventive Establishments (8) due chiefly to absence of Superintendents, partly counterbalanced by an excess of commission on salt collections, owing to large increase in sales of Kohat salt. In Bengal the increase was due to the payments on account of rent for the accommodation provided at the Kidderpur Docks for the storage of salt. In Madras the Budget made too large a provision for Rewards and Petty Constructions and Repairs In Bombay the saving was chiefly due to the provision for the Sirganda Salt Deposit, temporary establishment not being required, to the absence of the Collector on long leave, and the appointment being held by a lower paid officer, to the provision for the purchase of boats not being fully utilized, and to the full sanctioned strength of the Northern Frontier Establishment not having been entertained. The decrease under Manufacture and Excavation was chiefly due to a diminished outturn of salt owing to unfavourable weather during the year. The increase under Purchase and Freight in Madras was due partly to the re-introduction of the monopoly system into certain Excise Factories (12,8), and partly to the transfer of Government salt from the factories in the Vayalur and Ennore carcles to the Madras depôt for storage (90), counterbalanced by a decrease under Petty works for manufacture and storage of salt (10,7). In Bombay the Budget was framed too low.

87. The estimate for expenditure in England which was framed in the absence of information from India was unnecessary.

# 6.—Stamps.

	,	Central		Вок	MA.			NW.				=
_		In.lia.	Prov-	Upper.	Lower.	Assam.	Bengal-		Punjab.	Madras	Bom- bay.	TOTAL,
Superintendence Es- (tablishments and Contingencies.	Accounts . 1894-95 Budget						7,2 7,5 8,0			2,4 2,5 2,1 2,4	4,1 4,1 4,0 5.0	13.7 14.3 13.9 16,6
Charges on sale of Stamps, including discount.	Accounts . 1894-95 Budget Revised Accounts . 1895-90	1,5 1,0 ,0	2.1 2.1	7 8 8 8	2.3 2.4 2.3 2.3	1,5 1,7 1.9 1,8	24,6 24.3 24,2 23.8	7,4 6,1	11,3 11,4 12,1 1-,2	17.2 10.0 17.3 17.3	11,9 11,7 12,2 10,7	79.5 80.9 80.1 78,6
Stamps supplied from Central Stores.	Accounts . 1894-95 Budget	-83,0 -87, -54,2 -88,2	4,0 4,1	4 5 6 3	6 6 8 8	2,2 2,7 2,0 1,9	33.5 35,0 32,1 33,4	0,1 10,0 10,7 10,3	7.3 7.9 8,5 8,1	13,1 14,0 15,1 15,8	10,3 0 1 10,3 13,0	•••
TOTAL .	Accounts 1894-93 Budget 1 Revised 1895-96 Accounts	-81,5 -8,0 -82,0 -80,0	0,7 0,2	4	. 0 3 5   <sub>1</sub> ,2	3,8 4,1 3,3 3,7	65.3 69,5 63,8 65,8	15,2 15,3 10,8 10,3	18,8 19,3 20,9 22,3	34.7 33.4 31.8 35.5	26,3 24,9 20,5 29,3	03.2 65.2 04.8 95,2
		Ster- ling.	Ex- change.	JOTAL.					-			
England	Accounts . 1894-95 Budget	45,1 55,6 45,0 43,4	37.5 40,3 33.9 33,1	82,6 101,9 78.9 76,5			, includ igland.	ing } 1	Account Budget Revised Account	.} 13	94-95 9 <b>5</b> -96	175.8 197.1 173,7 171,7

88 The saving in the North-Western Provinces and Oudh under Charges on sale of Stamps, etc., was due to the transfer of the charges on account of the combined Stamp, Excise and Income Tax Establishment to 3—Land Revenue, partly counterbalanced by increase I expenditure on discount on sale of stamps. The increase in the Punjab was due to increased payments for discount on sale of stamps, consequent on an enhanced revenue derived from their sale, and partly to special expenditure incurred in supplying stamps to the Peshawar Treasury, to meet requirements in connection with the Chitral Relief Expedition. The excess in Madras was due to improvements in the revenue under the per contra receipt head

89. Stamps supplied from Central Stores exceeded the anticipation of the Budget Estimate in Burma, Punjab, Madras and Bombay, owing to higher demands for stamps from Central Stores, and fell short of the Budget in Assam, Bengal and North-Western Provinces and Oudh where the demands were lower than provided for.

90. The saving in the expenditure in England was due to the dem inds being smaller than anticipated in the Budget.

# Section A.-DIRECT DEMANDS ON THE REVENUE-continued.

# 7.—Excise.

18-4-95. Accounts.										Budgët.	1805-96. Revised.	Accounts
C.	HARGES OF	Col	LECTIO	N								
2.5	India			•		•	•	•		2,8	2.7	2,7
5,2	Central	Provi	inces	•				•		8, 2	5.4	5.4
3·3 }	Burma	{ Upp	per ver	•			•	•	•	3.6 11,2	3·5 11,4	3.5 11,8
8	Assam					•		•	•	1,3	1,0	8
63.4	Bengal	•			•	•	•	•	•	66,4	65,6	67,2
6,8	NW. P	rovine	ces an	d Oud	h.			•		8,8	6,4	6,0
5,0	Punjab	•		•			•	•	•	5,6	4.9	4,9
61,8	Madras		•	•	•	•		•	•	68,4	70,2	69,9
34.5	Bombay		•	•	•	•	•	•	•	36,0	35.8	35,6
192,8							Tor	ra <b>l</b>	•	209.9	256,9	207,8
•••	England	•			•	•	•		•	1	1	t
•••	Exchange	e	•	•	•	•	•	•	•	Ţ	1	•••
192,8							Tor	'AL		210,1	207,1	207.9

O1. The actual expenditure was less than the Budget by 2,1 and more than that in 1894-95 by 15 o. The saving in the Budget occurred chiefly in the North-Western Provinces owing to the transfer of the cost of the combined Stamps, Excise and Income Tax Establishment to 3—I and Revenue, for which the provision was originally made under this head. The excess in Lower Burma occurred under Rewards, and was due to a greater activity in bringing to justice offenders against the Excise laws. The increase in Bengal was due chiefly to increased payments on account of rewards and allowances under Distilleries. The excess over the Budget in Madras was due to the fact that in the apportionment of the charges debitable to this head, those relating to Orissa salt and petty construction and repairs of licensers' works in which large savings accrued, were excluded. In Bombay the saving was due chiefly to temporary establishment not being entertained to the full extent provided and to smaller payments under Supplies and Services.

### 8.—Provincial Rates.

1894 <del>-</del> 95. Ancowats.	Establishme	NT AND (	THER	Сная	RGES				Budget	1895-96. Revised,	Accounts.
5,2 3 44.5 8 5 5,1	Burma, Lo Assam Bengal NW. Pro Punjab Bombay	vinces ai	• • • • • • •	idh	·	•		•	5.1 4 43.2 7 5 6.0	5,1 3 43,0 9 5 5,4	5.5 3 39.8 8 5 5,8
56,4						То	TAL	•	55.9	55,2	52.7

92. The charges were lower than the Budget Estimate and the actuals of 1894-95 by 3,2 and 3,7 respectively. The saving occurred chiefly in Bengal in contingent expenditure and in the charges for the service of processes. The small excess in Burma was due to larger payments of commission owing to increased receipts.

# Section A.—DIRECT DEMANDS ON THE REVENUE—continued.

#### 9.—Customs.

		Burma, Lower.	Bengal,	Madras.	Bombay.	TOTAL.
Charges at the prin-	Accounts . 1894-95 .	13,8	60,6	9,1	60,0	143,5
cipal Ports of	Budget . )	16,1	81,3	11,9	63,1	172,4
Rangoon Calcutta,	Revised . \ 1895-96 .	. 15,8	75.1	11,3	66,0	168,2
Madras, Bombay.	Accounts .)	15,9	75,8	11,6	66,5	169,8
(	Accounts , 1894-95 ,	. 6,8	4,1	0,11	9,1	21.0
Charges at other	Budget .)	7,2	4,2	11,7	14,6	31,0
Ports.	Revised . 1895-96 .	7,1	4,1	11,4	10,5	37.7
(	Accounts	7,1	4,0	11,6	10,3	32,6 33,0
(	Accounts . 1894-95 .	20,6	64.7	20,1	60.1	
~, )	Budget .)	23,3	85.5	•	69,1	174,5
TOTAL .	Revised . 2 1848-96 .	22,9		23,6	77.7	210,1
t	Accounts .)	23.0	79.2 79.8	22,7	76,5 7 <b>6,</b> 8	250,8 202,8
. <del>.</del> .	Ster- lex- ling, chang			}		<del></del>
England .	Accounts . 1894-95 1  Budget . } 1 1  Revised	1 2	Total, including	Accounts Budget	1894-95	174,6 210,3
	Accounts.)		England.		<b>}</b> 1895-96	201,0

93. The charges were less than the Budget by 7,3, and more than the accounts of 1894-95 by 28,3 The saving on the Budget was chiefly in Bengal and was due to the provision for additional establishment to be entertained on the introduction of the new Tariff Act not having been fully utilised. In Bombay also there were savings owing to the provision for increased establishments in connection with the imposition of import duties not having been fully required owing to their gradual entertainment counterbalanced by an increase under "Salaries" owing to grade promotion of officers. The excess over the actuals of the previous year was due to additional establishments entertained in connecfrom with the new Twiff Net, and the imposition of import duties.

#### 10.—Assessed Taxes.

1804-03 Accounts.										Budget	1895 cö Revised.	Accounts.
1	India	•			•			•	•	1	1	1
r	Central I	Provinc	es		•	•				1	1	
2,1	Burma,	Lower		•		. •		•	•	2.3	3.5	2,0
1	Assam			•		•				2	2	2
18,1	Bengal		•	•		•		•	•	19,0	18.4	18,4
4	NW. Pr	ovince		l Oudh		•	•			1,2	2	2
1,2	Punjab		•	•	•	•				1,2	1,2	1,2
2,3	Madras	•		•	•	•		•		2,4	2.4	2.3
5.4	Bombay	•		•		•	•	•	•	5.3	5,3	5.3
29,8								Тот	AL	31,8	24,9	29,8

94. The expenditure showed a saving of 2,0 as compared with the Budget chiefly in Bengal and the North-Western Provinces. In Bengal it was one to smaller expenditure on account of Travelling Allowances of District Establishments, and in the North-Western Provinces it was nominal being due to the transfer of the cost of the combined Stamp, Excise and Income-Tax Establishment to 3-Land Revenue. The small saving in Burma was due to vacancies and to a temporary establishment for four months instead of a permanent one having been sanctioned for the Maubin District.

# II.—Forest Expenditure.

95. The Indian expenditure was smaller than the Budget Estimate, and the actuals of the previous year by 85,1 and 3,5 respectively. The saving on the Budget was spread over almost all the Provinces, but occurred chiefly in Bombay (27,8), Burma (14,1) Madras (12,4) and the Central Provinces (12,0). Over The second of th

## Section A.-DIRECT DEMANDS ON THE REVENUE-continued.

### 11.—Forest Expenditure—continued.

half of it occurred in the Charges for the removal of timber and other produce by Government agency, in which also there were considerable savings over the actuals of the previous year. Establishment charges showed a large increase over the actuals of 1894-95.

The state of the s	1		Central	Вик	MA.	 i		NW	1	1		
		India.	Prov-	Upper.	Lower.	Assam	Renga!		Punjab.	Mad- ras.	Bom- bay.	TOTAL.
General Direction .	Accounts . 1894-05 Budget . Revised Accounts . 1895-96	8,4 8,2 7,7 7,9		•••		•••					<b></b>	8,4 8,2 7,7 7,9
Conservancy and Works -			,							•		
	Acc unts 1894-95 Budget . Revised Accounts 189 -95	7.9 10.5 5.0 5.0		4,4 6,3 5,6 4,2	55,6 60,4 53,4 52,1	3 1,2 4 9	1,1 7 14.7 3.9	22.9 21,4 21,1 21,5	25,1 25,9 20,2 25,0	16,0 20,6 17,5 10,2	72,7 81,6 60,9 59,1	213,2 241,6 210,5 194, t
Timber and other produce removed from the Forests by consumers or purchasers	Accounts: 1804-9 s Budget Revised Accounts 1895-96		12,2 14,4 17,5 12,3	7 5 7 5	1,5 1,5 1,8 1,6	2,3 2,7 3,1 2,0	5,2 5,1 0,0 5,5	4.4 4.5 4,6 4,1	2 3 3 3	8,6 8,6 7,6 5,9	4,4 4,8 4,5 4,5 4,5	38.9 42.4 42.0 40.0
Other Charges .	Accounts 1894-95 Budget 1 Revis d 1895-96 Accounts	9,1 11,2 10,2		11.8 11.7 13.7 13.2	39.3 38.1 41,5 40,2	8,0 c,6 7,9 7,9	7.4 10.4 10.2 0.5	27,6 25.3 25.7 28,2	16.7 12.0 13.2 12.3	41 8 53.0 44,0 40,8	3 5 39 0 31.0 ,4 6	221,8 230,1 232,3 225,1
Establishment {	Accounts 1, 94-95  Budget .  Revised .  Accounts.	10.2 10.2 10.0	5 1.0 5 1.0 5 1.4 5 1.5	37.1 41.5 39.4 39.4	41.4 47.5 43.0 41.9	16,6 18,7 17,4 10,9	25.1 29.7 28,1 2,,7	35.7 41.5 40.5 40.5	36,2 31,2 30,3 30,2	72.8 74.8 78.0 70.7	07 2 98.2 97.7 97.0	429,9 451,5 4 6,0 44 .,0
TOTAL .	Accounts 1894-05 Budget Revised 1895-06 Accounts	44.6 ~5.1 42.8 42.1	97,6 107,2 109,0 05,2	20 10	a 8 7.5 7.0 3.4	27.2 31. 25.7 28,0	39,8 45,9 59,0 40,6	93.0 93.0 94.3		138 6 157 6 148,0	206,8 ==3,0 191,9 195,8	c 1 2,2 cu3,8 cu3,5,5 gu8,7
		Ster-	F & hange	LOTAL.	·							
England	Accounts: 1894-95   Budget   Revised   1895-96   Accounts:	7 7 1,1	0 0,1 0,1 1,1	1,3 1,4 2.4 2.5	Total Eng	, m gland.	cluding	Bac Rev	counts dget vised counts	. } 189		913,5 995, t 940,9 911,2

- 96. Under Gonera. Direction the saving was due to the absence of the Inspector General on leave.
- 97 Under Tiviber, etc., removed by Government Agency, the saving in India was chiefly due to the non-inclusion of expenditure on London cargoes of Andamans timber, owing to non-receipt of accounts from the London Agents, and partly also to less Departmental Operations in Baluchistan and to no fire-wood having been collected in Quetta Depôt owing to small demand. In the Central Previnces it was due to hurra not having been collected departmentally and to restricted fellings. In Burma the decrease was due to short extraction of timber. In the Punjab it was caused by curtailment of Departmental Operations. In Madras there was an over-estimate. In Bombay the decrease occurred chiefly under firewood, due partly to a change in the system under which the supply of timber and firewood by Government Agency has been stopped, partly to the low rates for contracts to bring in tuel, and partly to a decrease in the quantity brought in. The excess over the Budget in Bengal was due to the re-stocking of the Darjeeling Depôt with charcoal, and to the supply of firewood to the Lobong Commissariat and of sal sleepers to Railways not originally anticipated.
- 98. Under Timber, etc., removed by purchasers the aggregate saving was small. The largest decrease occurred in the Central Provinces, and was due to less work having been undertaken in connection with the laying out of coupes and marking standers, and to less commission having been paid to vendors partly in consequence of a falling-off in the revenue.
- 99. Under Other charges the large saving in Madras and Bombay was due to less expenditure on demarcation works. The saving in India was due to the curtailment of expenditure for repairs on roads, buildings, etc. In the Central Provinces the decrease was chiefly under "Fire protection" and

### Section A.—DIRECT DEMANDS ON THE REVENUE—concluded.

### 11.-Forest Expenditure - concluded.

"Survey." In Upper Burma it was chiefly due to non-completion of buildings and roads and to fire protection not having been carried out to the extent intended. The excess in Lower Burma was due to the adjustment of the survey charges by the Imperial Survey Department partly counterbalanced by a smaller collection of drift logs. In Assam the largest reduction was in the charges connected with the organization, extension and improvement of Forests.

saving was due generally to absence and transfer of officers, vacancies and smaller expenditure in connection with Exchange Compensation, travelling allowance, stationery and printing charges. The increase in Madras was occasioned mainly by the re-organization of the District Forest office Establishment, Appointments of extra officers, promotions and additions to Establishment were the main causes of the excess over the actuals of 1894-95.

101. The demand for stores from England were larger than was anticipated.

### 12.—Registration.

# · • · · ·			į	Central		M A.	!		NW.			Bom-	
			India.	Prov- mes.	Upper.	Lower	Assam.	Bengal.	P. and Oudh.	Punjab.	Madras,	bay.	TOTAL.
			-				!	! !	1	;			
Superintendence	.}	Accounts 1894- Budget 1895- Revised 1895-	95	1,0 1,0 1,1	•••			5,1 5,4 5,1 5,1	t 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		3.3 3.2 3.1 3.2	7 8 8	10, <b>2</b> 10,5 10,5 10,5
District Charges		Accounts 1894- Budget Revised 1895- Accounts	05 6	3.4	3		3,0	75,4 77,0 74,0 74,9	20,0	10,0	81,5	29,1 25,2 25,2 25,3	210, 227, 221, 221,
TOTAL	.{	Accounts   1894-   Budget	95 6 7 96 6	4.6		2.8 3.1 3.0 2.9	2.7 3.0 4.7 7	22.4	.0,; 21,2	9.5 10.0	550	20,0 20,0	237.

The charges were less than the Budget by 4.7 and more than the actuals of 1894-95 by 3.5 The saving in Bengal occurred partly in the charges on account of remuneration to copyists, but chiefly in the commission paid to Special Sub-Registrars (4.2) counterbalanced to a large extent by increased payments (2,6) on account of commission to Rural Sub-Registrars. In the Punjab the excess was due to larger expenditure for commission to Sub-Registrars, owing partly to the increase in the receipts from registration fees and partly to the substitution of non-official for official agency for registration. The saving in Madras was due to the scheme for regrading Registrars and Sub-Registrars not having been fully required. The provision for opening new Sub-Registry offices was also not utilised in full. The increase over the actuals of the previous year was the result of an expansion of departmental operations.

### Section B.-INTEREST.

- Ca - A#								1805-06.	
1804-95. Accounts.							Budget.	Revised.	Accounts.
	D						0	820,8	Vor.
815,1	RECEIPTS	•	•	•	•	•	805,1	020,0	825,1

103. The receipts in this section showed an increase, compared with the actuals of the previous year and with the Budget, of 10,0 and 20,0 respectively. Compared with the Budget there was an increase in England of 14,6, due to a larger investment of surplus cash balance than was expected, and to an exceptional receipt from the Bombay, Baroda and Central India Railway Company credited to the revenues of India under this head. In India also there was an excess owing to a payment of 5,8 by the Secunderabad Cantonment Committee as interest on a loan fully taken up within the year for which no provision had been made and to an arrear payment by the Lucknow Municipality. Against this excess there was a deficiency in Bengal and Madras in the amount of interest realized on arrear Land Revenue collections.

#### XII.--Interest.

	·	1	1	Вик	 M A						-	
	1	<b>.</b>	Central		PI.4.	1.	1	NW.		Made	, 12	
	1	India.	Prov- inces.		Lower.	Assam	Bengal	P. and Outh.	Punjab ;		Bom- bay.	FOIAL
						1	i			-	·	
. (	Accounts . 1894-95 .	•••		•••			2,3		, i	•••	• • • •	2,
On Loans to Native }	Budget . )	•••				ļ <b></b>	1,7	•••	· '	•••	•••	1,
States.	Revised . {1295-99 .						1,5	•••	· ••• ;	••		1,
C	Accounts . J	' 1	•••			· • • •	2,4		***	• • •		2,
	1. counts 15o=				•	į	Laure		Ι,	. 0		-41.
To Presidency Cor-	Accounts 1894-95 Budget .)	•••			•••		120.0	•		28,0	, 1,38,0	280,0
porations.	Revis d { 1893-90 .	•••		;	•••	,	159,1 , 155,0	***	. •••	28,8	135,3	320,
porations:	Accounts.	1		• •			159,1	•••	• •	25.5	138,0	325.
•	,				1			•••	•••	28,5	138.0	325,
La Mariana I and 6	Accounts . 1804-95	2.6	2.4	5	1.4	1	6.6	20,2	14,8	2.0	14,8	66,
Io Municipal and	Budget . )	2.	! 23	4	1,4	. 1	8,6	30-2	14.0	3,0	15.2	85,
other Public Corpo-	: Revised {1895-96 -	2.0	3,2	<b>'</b>	1,3	1	10,8	38.9	14,7	3,4	14.7	90,
rations.	Accounts . )	8,/	3,1		1,2	1	5,3	39.0	14,0	3.4	, 15.5	94,
	1		}		}	1		-		5.1		
	· Accounts - 1894-95	8		•••	U	•••	5.2	2	1,0	4		8,0
Fo Landholders and $ar{f y}$	Budget . )	, 5	•••	•••	•••		5,4	2	. 7	ż	2	7.
other Notabilities.	Revised . 1895-96.	0	•••	•••	•••	•••	5.9	I	7	2	2	7.
•	Accounts. J	, 0	•••	•••		•••	5,0	1	ষ	2	, 2	0,0
On Advances to Cui-	Accounts . 1894-95	2,5	2,1	٠, د			1	_	1		i i	
tivators and Ad-	)	1,5	4,6	2.5	2	•••	6,0	2.9	11.7	14.5	8.3	51,
vances under)	Revised . \ 1895-96.	1,1	5,8	1,∪ 2,1	3	•••	3.7	5-3	11,5	12,6	10,0	5,5,0
Special Laws.	Accounts.	1,7	5,1	1,3	4 0	; ·•·	5.3	5,2	11,5	12,0	9.7	53.
Special Daws.	Treestants . J	-17	.,,,	•,	"	•••	5,11	5.7	10,1	11,8	9.0	52,
	A counts. 1804-95.	345,2	•••	•••					1			
On Currency Invest-	Budget .)	255,0					) 	•••	,	••	•••	345,
ment.	Revised \ 1895-96.		1				···	•••	;	• • •		255,0
(		287,1		•••			•••	•••	· · · · ·	•••		287.
	·	1			•••		•••	••		•••	•••	287,1
(	Accounts 1891-95.		5 (	•••	•••		1,0	2,3	, , , , , , , , , , , , , , , , , , ,	12,8	6,8	
On Securities of	Budget . 7		4	•••			1,2	2,3			5,7	24,1
Provincial Funds.	Revised . {1895-96.	•••	4				1,7	2,5		4,5 4,3	0,0	14,
ť	, Accounts. )	***	4	•••	•••	•••	1,1	2,6	1 :	4.5	5,8	15.0 14.8
)		_ 1								413	J,	* -+ 1.
On Overdrawn (	Accounts . 1804-95 .	9.7	•••	•••	•••	· · · ·	; •••	***	ì l			9,7
Capital of Rail-)	Budget .)	6,4	•••	•••	•••	•••	٠	•••	·	•••		6.
way Con panies in ) India.	Revised . 1895-96 . Accounts .	7.1	***	•••		•	1	••	· ••• [		• ]	7,4
muia.	Accounts.	, 7,0	•••	•••	•••	•••	· · ·	••		•••		7,0
•	Accounts . 1894-95 .	7			i	! -	i	_	:			• •
0.1	Budget .)	: 5		•••	• • • •	1	7.6	1		4.4	4	13,3
Other Items }	Revised . 1895-95.	. 3	•••	•••		1	10,2			5,0	4	16.3
(	Accounts.)	1,1		•••	•	1	0.8	1		2,9	4	10,7
·	_		•••	<u> </u>	ا تندر	I.	7.2	I	· · · į	2,0	اد	10,8
(	Accounts . 1894-95	361.3	5.0	71	2	2	150.2	26		<i>6</i>		
TOTAL .	Budget .}	207.3	7.3	3.		2		26,7		_**	108,7	808,1
10122	Revised . 5 1895-90.	200,5		4.			0,001	44,1	27.5	54.0	100,8	795,9
<b>C</b> }	Accounts .)	300,3	8.6	4,		2	180,2	40.8 47.5		51.3	109,0	708,0
1		1	İ			_	, ,	47.3	25,6	50,4	1094	801,3
		Ster-	Ex-	i	:			_	!	\		
ı		ling.	change.	TOTAL.	·						i	
ĺ			<u> </u>	l	,							
	Accounts . 1894-95.	3,8	2.2	7.0	1						1	
ngland—Invest-	Budget . 5	3.0 5,0	3,2 4,2	7,0	_							815,1
ment of Cash Bal-	Revised . {1895-96.	13,0	9,8	9, <b>2</b> 22,8	} To	otal, inc	luding	Englan	d.	_	<b>)</b>	805.1
	Accounts . Stoggige.	13.5	10,3	23,8	1		-		•	•	.)	820,8
ances, etc.	ACCOUNTS. 2											825,1

# Section B.-INTEREST-continued.

# XII.—Interest—continued.

104. It has been explained in previous reports that the receipts in India under this head arise chiefly from the Paper Currency Investment and from loans granted by Government to Municipalities and other public bodies, Native States, and cultivators. No alteration has been made in the amount of the first during the year.

105. The following statement shows the balances of the different kinds of loans during the last five years:—(The Cooch Behar Loan has been treated in the Finance Accounts of 1895-96 as an Imperial Loan, and the same classification has been adopted for the purposes of this statement, though it was provided for in the Budget under Provincial Loans and Advances.)

IMPERIAL ADVANCES AND	LOAN		31st March 1092.	31st March 1893.	31st March 1894.	318t March 1875.	31st March 1836.
Account.	, monte						
Native States	reluding	Port	17,9	47,1	51,4	44,7	68,3
Trusts		•	8,674.1	8,917,8	7,855.1	7.777.9	7.762,3
Landholders and others		•	35.6 7,8	45.3 81,9	43.6 87.1	45,4 75,5	45.3 <b>7</b> 5.4
District and Local Fund Co- Advances to Cultivators	nuntees	•	24,7	31,5 90,5	67,6 86,5	87,1 61,0	166,7 51,3
	TOTAL		8,556,9	9,213.1	8,191,6	8 291.9	S. 10-9.3
Provincial Advances 2 Account.	AND Lo.	N					
•		•	893.1	1,155,1	1,350,0	1,5 21.7	1,776.9
Port Funds District and Local Fund Cor		•	23%.1	247.7	233.1	226,9	22
Landholders and others	anantees	•	50,6 100,3	69,6 85,0	67,2 45,3	~2,1 ~0,2	82,6 33,6
Advances under Special Law	vs .	•	2 9,5	201.3	221,4	213.3	2 10,0
Advances to Cultivators		•	642.1	434.0	873.7	931.2	450.7
	Toral	•	2,116,4	2.939.7	2,835,5	3 1 70.7	3.270,3
GRAND	Toral	•	נו פרכ נו	11.852.8	11.027.1	11,251,0	11,449,1
Interest received Percentage reckoned on bala	· ·		430.2	400,1	492,8	415.8	451,5
of year • •		•	3.001	3.882	4.409	3 712	4 279

106. The interest paid in 1895-96 by the Local Governments to the Government of India on account of the locals held on the Provincial account amounted to 127,5, while the actual sum realised by them and credited to Provincial revenues amounted in the aggregate to 137,3. The fluctuations under the different heads are explained below.

107. Under Interest on Loans to Native States, the receipts in Bengal were on account of the loans granted to the Maharajah of Cooch Behar and also to the Cooch Behar State for the construction of the Cooch Behar Railway. Under Presidency Corporations the slight variation in Bombay was due to the Port Trustees having taken up 14 lakhs only of the Victoria Dock Loan against an estimate of 31 lakhs.

108. Under Interest on Leans to Municipal and other Fublic Corporations, the excess in India was occasioned by a receipt of 5.8 from the Cantonment Committee, Secunderabad, on account of interest on a loan of 8 lakhs for water-works. This interest was not estimated for, as it was not known when the full amount of the loan would be drawn. In the Central Provinces a payment of 8 from the Jubbulpore Municipality was not anticipated when the Budget was framed. In Bengal the decrease was due to the non-payment by the Howrah Municipality of the interest for the second half year. In the North-Western Provinces the Lucknow Municipality paid 4.9 on account of 1894-95, but this improvement was partly counterbalanced by the fact that the advances sanctioned for the Bareilly and Hardwar Municipalities were not utilized during the year.

109. Under Interest on Advances to Cultivators in Upper Burma the large balances outstanding at the beginning of the year swelled the receipts; in Lower Burma the increase was due to large advances owing to the prevalence of cattle disease in certain districts. In the Panjab the decrease was probably due to remissions and suspensions necessitated by unfavourable agricultural conditions. In Madras the receipts fell with the improvement in the season and the punctual respayments of the large State loans taken by the ryots in 1891-92 and 1892-93.

# Section B .- INTEREST-continued.

# XII.—Interest-continued.

- Under Securities of Provincial Funds in Bombay the variation in the actuals of the two years was due to the reduction in the rate of interest, and to the receipt in 1894-95 of anticipation interest paid in connection with the conversion scheme.
- from subscribers to the Bengal Uncovenanted Service Family Pension Fund owing to the adjustment of two years' receipts as explained under 14—Interest on other Obligations. The Bengal Budget was over-estimated. The decline in \adras was mainly in Interest on Arrears of Revenue, due to smaller outstandings of Land Revenue of previous years, and to the introduction of a new rule under which no interest was charged on ryotwar and miscellaneous revenue in the year in which it fell due.
- 112. The excess in Eegland was due to an exceptional receipt from the Bombay, Paroda and Central ladia Railway Company credited under this head, and to a larger investment of surplus cash balance

# Section B.-INTEREST.

1894-95. Accounts.		•			Budget.	1895-96. Revised.	Accounts.
5,124,0	EXPENDITURE	•	•	•	4.115.5	3,942,4	4,044,8

- 113. The total charges in this section showed savings of 70,7 and 1,079,2 compared with the Budget and the actuals of the previous year respectively. The former is the net result of a decrease of 222,5 in the charges for exchange due mainly to the rise in the rate, and of an increase of 151,8 in the other charges due chiefly to the discharge of the unconverted portion of the 4 per cent. loans having brought forward large claims for arrears of interest and to the payments of two years' interest on the deposits of the Bengal Uncovenanted Service Family Pension Fund, counterbalanced by savings in England due to the India Bills having been raised on better terms and to no temporary loan having been required.
- 114. The decrease compared with 1894-95 is accounted for partly by the special payments in that year on account of the conversions in India, partly by the reduction of the rate of interest on the bulk of the rupee debt from 4 to 3½ per cent, partly by the rise in the rate of exchange and by the transfer of a large portion of interest charges in India to the Railway and Irrigation Revenue Accounts in consequence of additional Capital Expenditure on State Railways and Irrigation works which was met from existing balance.

# 13.—Interest on Ordinary Debt.

115. Before proceeding to examine the interest charges in detail, it is usual to exhibit the amount of Loans raised or discharged during the year, and the following figures supply the necessary articulars for 1894-95 and 1895-96:—

1894-95. Accounts	India —		Budget.	1805-06. Revised.	Accounts.
1.172.3	Debt discharged	•	. 890,1	591,1	584.8
-1,172,3	NET IN I	NDIA	. —890,1	-591.1	554.8
	England— Debt incurred—		-	<del>*************************************</del>	
6,000 <b>.0</b>	At 3 per cent		• • • • • • • • • • • • • • • • • • • •	••	•••
6,000,0	Total Incur	RFD .			
<b>5</b> 0	Debt discharged— At 4 per cent			1.6	1.0
5.0	Total Dischar	GED .	•••	ð,1	0.1
→ 5 995.0°	NET IN ENGL	AND .	•••	1,0	-1.6*
- 4.822.7	NET IN INDIA AND ENGI	AND	. —So⊃, r	-592.7	-5St.4
3,000,0 7,000,0 —4,001,0	Temporary Loans Incurred . Temporary Loans Discharged .	• •	2,030,0 2,070,0	2 070,0 2, 10 1,0	2,000,0 2,700,0

- \* The above amounts are exclusive of 100.5 cancelled, comprising 90.3 charged to Railways on account of Sinking Funds of the East Indian, Eastern Bengal, and Sind, Punjab and Delhi Railways, and 10,2 to Discount Sinking Fund
- of the balance of the loans advertised for discharge 420 9 and 21,9 were paid on account of the 4 and 34 per cent. loans respectively. Of the loans bearing interest, 120,0 was paid on account of the Gwalior loan in accordance with the terms of the agreement with the Durbar under which the loan was originally taken. The actuals also include a debit of 21,9 under the 34 per cent, loans chiefly on account of promissory notes belonging to the Madras Military Assistant Surgeons' Fund. It was decided that the assets of the tund should continue to bear interest at 4 per cent, and the promissory notes belonging to the Fund were accordingly cancelled and their value transferred as deposits bearing 4 per cent, interest to credit of the head "Deposits of Service Funds Bearing Interest."

117. In England a temporary loan of £,000,000 was raised on the security of India Bills to repay the same amount of bills raised in the previous year, which fell due on the 12th May 1895.

### Section B.-INTEREST-continued.

# 13.—Interest on Ordinary Debt—continued.

118. The usual Statement analysing the charge for Interest on Ordinary Debt is given below: -

1894-95. Accounts		BBT	IN IND	IA ON	31 <b>8T</b> N		1895. cipal.	Inte	· erest due.	Budget.	1895-96. Rovised.	Accounts.
46,1	4 1/2		•				22,3		46,4	46,0	46,4	46,5
2,635,2			•		•		70,0		218,8	218,8	218,8	
1,384,1					•	95,4			342,2	3,324,1	3,380,4	
4,5	Provincia	l D	ebenti	ıres			86,0		3.5	4,5	5,8	5.9
•••	Stock No	tes	•	•	٠		9		•••	•••	•••	•••
4,069.9			To	TAI	•	102,0	71,3	3,6	510,9	3,593,4	3,651,4	3,617,4
382,7	Interest o	n L	oans i	in co	urse of	disch	arge			40,0	109,6	112,1
121,3	Discount							•	•	•••	2,0	2,0
											-,-	
4,573,9			Тот	AL I	NTFRES	T PAID	IN I	NDIA	•	3,633,4	3,763,0	3,731,5
3,814,0	England			_						3,857,0	3,821,6	3,821,6
3,014,0	Exchange		•	•	•	•	•	•	•	3,214,2	2,881,5	
<del></del>	<b></b>	•	•	•	•	•	•	•	•	3,-14,-		2.903,5
6.987,2		To	OTAL I	NTE	KEST P	AID IN	Engl	AND	•	7,071,2	6,703,1	6,725,1
11,561,1					GF	RAND	TOT	'nL	_	10,704,6	10,466,1	10.455,6
1894-95.	Divid <b>e</b> d in	to <del></del>									1805-06.	Alle San Carlotte Carlotte Carlotte Carlotte Carlotte Carlotte Carlotte Carlotte Carlotte Carlotte Carlotte Car
Accounts.	Interest on	Or	dinary	Deb	t—					Budget.	Revised,	Accounts.
-137,4	India	•	•	•	•	•	•	•	·	-1,276,4	1,151,4	-1,177.2
2,611,9	England	d	•	•	•	•	•	•	•	2,658,1	2,622,7	2,622,7
2,173,1	Exchang	ge	•	•	. ·	•	•	•	•	2,215,1	1,977.5	1.992,6
4.6.17,6										3,596.8	3,448,8	3,438,1
	Interest on	Del	bt for 1	Railv	vays an	d Irrig	gation	Work	9			
4,711,3	India		•				•		•	4.909,8	4,914,4	4,908,7
1,202,1	England	ļ		•			•	•		1,198,9	1,198,9	1,198,9
1,000,1	Exchang		•	•	•	•	•	•	•	990,1	904,0	910,9
6,913,5										7,107,8	7,017,3	7,018,5
11,561,1									1	0,704,6	10,466,1	10,456,6

119. The actual payments in India corresponded closely with the amounts which fell due during the year, but exceeded the Budget Estimate by 98,1 chiefly in consequence of the discharge of the unconverted portion of the 4 per cent, loans having brought forward claims for arrears of interest. The excess under Provincial Debentures is on account of the share of the surplus profits of the Cawnpur-Achneyra Section of the Rajputana-Malwa Railway paid to the debenture holders. The decrease compared with the previous year has been explained in para. 114.

120. In England there was a decrease of 25,4 in the interest on India Bills, and the provision of 10,0 in the Budget for interest on temporary loans from the Bank of England was not utilised as no such loan was required.

121. The following are the details of the interest paid in England :-

1894-95. Accounts. 2,611,9	Interest not	cha	rged to l	Rails	ways				Budget. 2,658,1	1895-96. Revised. 2,622,7	Accounts. 2,622.7
2,173,1	Exchange			Pa	ilua un	•	•	•	2,215,1	1,977,5	1,992,6
983,2 818,0	Interest cha Exchange	ingea	to state	. Na	nways	•	•	•	980,0 81 <b>6.7</b>	980,0 738,9	980,0
218,9	Interest cha	ırged	against	Cor	npanies	on a	dvanc	es .	218,9	218,9	744,6 218,0
182,1	Exchange	•	•	•	•	•	•	•	182,4	165,1	166,3
6,987,2				•	TOTAL A	AS AUC	OVE	•	7,071,2	6,703,1	6,725,1

# Section B.—INTEREST—continued. 14.—Interest on other Obligations.

<u></u>	1		Central	Bor	MA.	1	 }	NW.	;		-	<del>=</del>
		India	Prov-	Upper.	Lower.	Авзат.	Bengal,	P. and Oudh.	Punjab.	Mad-	Bom- bay.	Total
On Special Loans	Accounts 1894-95. Budget Revised 1895-96.	5,4 5,6 5,1		•••	909			79,1 70,8 70,8 70,8	1 1	•••	4,5 4,5 4,5	79.9 80,8 81,0 <b>97,</b> 2
Treasury Notes and Service Funds	Accounts 1894-95.  Budget	75.5 77,6 78.1 156,2	•	 	•••					5 <b>5</b> <b>5</b> 5	8,9 8,7 8,9 9,2	84,9 86,8 87,5 16,59
Savings Bank De-	Accounts 1894-95 Budget . Revised . Accounts 1895-90 .	251.3 2,0,0 20 <sub>5</sub> ,0 294,1	2 1 1 2	2 2 3 5	1,0   1,0   1,1   9	•••	10,6 11,4 10,5 9,4	2,4 2,9 2,5 2,6	9,1 10,1 9,3 19,2	1,5 1,4 1,5 1,4	24,8 24,6 24,5 25,1	301,1 341,7 315,1 344,4
Miscellaneous . {	Accounts 1894-95 : Budget Revised Accounts 1895-96 :	4,0 4.1 3,0 3,1	;			•••	2,9 2.1 2.3 2,1	•••	; 3	0 : 6 7 3	2,5 2,1 3,6 2,3	10, 3 9,0 9,6 8,0
TOTAL .	Budget . } Revised . } 1895-99	336.0 377.1 351.7 458,5	2 I 1 2	1,2 1,3 1,4 1,5	;	•••	13.5 13.5 12.8 11,5	72.5 7.5.7 73.6 74.2	9,2 10,2 9,4 10,0	2.13 2.15 2.17 2.4	40,7 349 41,5 47,5	476, <b>2</b> 518,3 493, <b>2</b> 600,4
		Ster- ling.	l'x- hange.	l'otal.								
· · · · · · · · · · · · · · · · · · ·	Accounts 18,4-95. Budget 1895-96. Accounts	1 2 2 2	1 2 2 1	2   4   4   4   3   4   4   4   4   4   4	}		Total	, includ	ling En	gʻand	. {	47 <sup>6</sup> ,4 515,7 493,0 660,7

122. The expenditure showed an excess of 88,1 over the Budget Estimate and of 130,2 over the actuals of the previous year. The excess over the Budget occurred chiefly under Treasury Notes and Service Funds (79,1) due mainly to the adjustment of two years interest on account of the uncovenanted Service Family Pension Fund owing to a change in practice by which the interest on the collections for the year is now adjusted in the year to which it appertains. Under Special Loans the saving in India was in the annuities on account of the Madras Perpetual Loans and Choultry Endowments; the increase in the North-Western Provinces was due to the payment of arrear Wasika pensions, which are debited as interest on loans from the late King of Oudh; and in Bombay to inclusion of a special charge of 5,9 on account of Wasika pensions under the 3rd Oudh Loan provided for under 27.—Territorial and Political Pensions. The usual details of the interest on Treasury Notes and Service Funds and Savings Bank Deposits are noted below. The orders of Government transferring the Presidency Savings Bank to the Post Office from 1st October 1896 resulted in a large withdrawal of Postal deposits in Bengal. Under Miscellaneous in Bombay there was a special payment of 1,9 to the Thakors of Amod and Khervada under Government orders. As compared with the actuals of the previous year 81,0 of the excess occurred under Treasury Notes and Service Funds due chiefly to the cause stated above, and 43.3 under Savings Bank Deposits mainly in the interest on Post Office Savings Bank Deposits.

Interest on Treasury Notes and Service Funds.

1804-95. Accounts.					Budget.	1895-96. Revised	Accounts.
73,6	Bengal Uncovenanted Fund .			•	75,5	75,9	153.6
8.9	Bombay ,, ,, .	•		•	8,7	8,4	9.2
2,4	Other Funds	•	•	•	2,0	2.7	3.1
84.9		Тот	A <b>L</b>	•	86,8	87,5	165,9
	Interest on Sav	ings E	Bank	Depo	sits.		_
227,5	Post Office Savings Banks		•	•	261,0	238,5	267,Z
32,0	Presidency Savings Banks .	•		•	31,7	31,3	<b>2</b> 9,7
21,4	State Railway Provident Institutions	•		•	22,9	22,7	23.6
10,2	Civil Engineers' Provident Fund.		•	•	12,3	11,0	11,2
5,8	Regimental Savings Banks			•	6,1	6,4	6 <b>,7</b>
	Other Accounts			•	5,0	5 <b>,2</b>	6,0
4,2	Other Accounts						
301,1		Tota	L	`.•	311.7	315,1	344,4

1894-95. Accounts						Budget.	1895-96. Revised.	Accounts.
2,645,6	RECEIPTS .	•				2,781,0	2,820,8	2,840,4
2,466,2	Expenditure	•		•	•	2,657,5	2,587,7	<b>2,5</b> 94,9
+ 179 4			N	ler	٠	+123,5	+233,1	+ 245,5
+ 25.5 + 170.8	Post Office ( Telegraph (N	•	•	•	•	+ 24,8 +94,8	+71,8 +182,1	+69,7 +188,1

# Section C.-POST OFFICE, TELEGRAPH, AND MINT.

123. The net results of the transactions of the Postal Department for the last five years have been as follows:—

MINT (NET)

											Net Expenditure.	Net Receipts
1891-92	•	•	•	•	•	•	•	•		•	47,0	
1892-93	•	•	•	•	•	•	•	•	•	•	<b>2</b> 9,6	
1893-94	•	•	•	•		•			•	•		3,8
1894-95	•		•	•	. •		•	•	•			25,5
1895-96			•	•	•	•		•				69,7

- 124. The improvement upon the Budget figure in the net receipts was due to insufficient allowance for the normal growth of the revenue of the Department, while the provisions for Presidency and District Offices, and Road Establishment and Contingencies were not fully utilized and Railway charges were somewhat over-estimated.
- 125. The improvement in the net earnings of the Telegraph Department was due to an increase in the revenue owing chiefly to Military operations in Chitral, and to less expenditure than was anticipated owing to smaller purchases of stores in England and to savings in establishment charges.
- 126. The Budget Estimate anticipated a net receipt under Mint, but the receipts under seignorage on silver fell short of the anticipations owing to the coinage of dollars for the Straits Settlements having been considerably below the Estimate, and the receipts under Gain on copper coinage also fell short owing to the absorption of copper coins having been much pelow what was expected.

Section C.—POST OFFICE, TELEGRAPH, AND MINT—RECEIPTS.
XIII.—Post Office.

1894-95. Accounts			Budget.	1895-96 Revised.	Accounts.
155,1	Parcel and other Postage coll ed in cash	ect-	153,0	165,0	165,0
957.2 237.9	SALE OF POSTAGE STAMPS— Ordinary Service	. 996,0 . 248,0		205.0 1,013.5 244.0 <b>244.</b> 7	
1,195,1	Deduct-Payments to English, C		1,2	1,258,2	
1,182,9	nial, and other Foreign l	. 18,0	1,226,0 —	24,6	1,237,0
17,3 250.3 7,2 10,6	AND GOODS SERVICE	GER	16,6 265,0 7.5 11,2	28.0 267,0  9,9	27,6 265,5 
1,623,4	Total	•	1,679,3	1,694,3	1,704.8

# Section C.—POST OFFICE, TELEGRAPH, AND MINT—RECEIPTS—continued. XIII.—Post Office—continued.

1894-95. Accounts.									Budget.	1895-9 <b>6.</b> Revised.	Accounts.
		DISTRICT	Ровт	COLL	ECTIO	N9					
	1,5	Central					•	1,3		1,8	1,4
	1,3	Bengal	•			•		1,3		1,4	1,6
	5,7	Punjab	•	•	•	•	•	5,6		6,1	5,7
										*****	
	8,4					To	TAL	8,2		9.3	8,7
•	1,631,8		GR	AND	тот.	A[,	•	1,687,5		1,703,6	1,713,5

127. The total revenue exceeded the Budget Estimate by 26,0, and the actuals of the preceding year by 81,7. The improvement occurred under almost all heads. Under Parcel and other Postage collected in cash, the increase of 12,0 over the Budget was due to insufficient allowance having been made for larger circulation of trade circulars which are paid for in cash instead of by postage stamps and to larger collections on account of unstamped articles, due to the opening of new Post offices in Kashmir and Chitral, for which sufficient allowance was not made in the estimate. The receipts under this head during the last five years have been as follow:—

1891-92	•	•		•	•	•	•	•	•	•	•	•	•	•	154,1
1892-93		•		•	•			•	•	•	•	•	•		150,8
1893-94		•	•	•	•	•	•	•	•	•					147,4
1894-95		•	•	•	•		•	•	•	•		•		•	155,1
1895-96	•	•	•	•	•			•	•				•		165,0

128. The improvement in receipts from the Sale of Ordinary Stamps arose from the normal growth in the operations of the department, as well as from the opening of new Post offices in Kashmir and Chitral. Under Sale of Service Stamps the Budget was too sanguine. Under Payments to English, Colonial, and other Foreign Post offices, the excess of 3,2 was due to an arrear payment to the London Post Office of 4,7 on account of open and closed mail transit against a provision of 3,0 and partly (1,6) to arrear payment to Colonial and Foreign Post Offices for exchange of letters and parcels. The excess would have been much larger but for the non-settlement of the accounts during the year with certain Colonial and Foreign Governments. Under Mail Cart Parcel Van Passenger and Goods Service the increase was due to the taking over by the Post office of the out-agency of the East Indian Railway at Simla, and to the increased parcel rates by tongas from September 1895. The Money Order Receipts continued to show a steady increase from year to year. No actuals were recorded under Bullock Train Collections as the agency has been taken over by the Post office and the charges are now recorded under Mail Cart Parcel e.e., Service. The decrease under other Receipts was due to a falling off in the sale of over printed stamps to Native States as well as in the gain realised on Native Coins during the year.

# XIV.—Telegraph.

	zzi v. i cicgiupiii			
1894:95. Accounts.	Indian Telegrapus	Budget.	1505-96. Revised.	Accounts.
392,8 36,3 207,8	Message Revenue— Sale of Stamps deducting Refunds, etc. Receipts from other Administrations Other Receipts by Cash, Postage Stamps and Book Transfer	. 405,0 . 41,0 c . 198,0	418,5 40,0 244,7	434.3 30,1 239,6
636,9		650,0	703,2	710.0
120,2 16,0 1,5 6,2 2,8	Other Revenue— Rent of Wires and Instruments leased to Railways and Canals Rent of Local and Private Lines Royalty from Telephone Companies Recoveries from Guarantors Miscellaneous Revenue	1 . 164.1 . 10,0 . 1,5 . 6,5 . 2,9	150.5 16,0 1,5 6,1 2,7	14 ).6 16,2 1,6 6,6 2,0
783,6 187,0	Total Indian Telegraphs	8 + 1,0 185,5	880,0 196,8	886,3 189,6
970,6 4.4 3.7		1,026.5 5,1 4,2	1,076,8 5,7 4,3	1,075,4 5,7 4.4
978,7	GRAND TOTAL	1,035,8	1,086,8	1,0 6.0

# Section C.-POST OFFICE, TELEGRAPH, AND MINT-RECEIPTS-continued. XIV.—Telegraph—continued.

### Indian Telegraphs.

129. The receipts during 1895-96 were better than those of the previous year by 102,7. Of this increase 73,1 occurred under message revenue and was due chiefly to the growth of traffic and expansion of operations of the Department, and partly to an increase in the State traffic on account of the Waziristan and Chitral military operations. The receipts under the head Rents of wires and instruments leased to Railways and canals also showed an increase of 28,8. In 1894-95 a refund of 43,2 was made to the East Indian Railway Company, on account of a readjustment of charges for the years 1887 to 1893 inclusive. Allowing for exceptional items, the real increase under this head was approximately 2,2. Compared with the Budget Estimate, the actual receipts showed an increase of 45,3 which is attributable chiefly to military operations in Chitral. The increase of 6,3 over the Revised Estimate was mainly due to the revenue derived from postal combined offices having been more than was anticipated.

### Indo-European Telegraphs.

130. The receipts during 1895-96 exceeded those of the previous year by 2,6. The increase was due partly to an improvement in the message revenue and partly to the increased earnings of the cable steamer Patrick Stewart. Of the increase of 4,1 over the Budget Estimate, 2,7 was due to the former cause and 1,2 to the latter. The actual receipts fell short of the Revised Estimate by 7,2, owing chiefly to the collections during the last three months of the year having been less than was anticipated.

					XV	-M	int.					
1894-95. Accounts.										Budget.	1895-96. Revised,	Accounts
•••	Seignorage on S			•	•	-	•	•	•	11,3	7.3	7.3
29,3	Gain on Coppe Other Receipts-		nage	•	•	٠	•	•	•	40,0	17,5	28,2
4.8	Calcutta		•					•	•	4,2	3,9	3.4
0,1	$\mathbf{Bombay}$	•	•	•	•	•	•		•	2,2	1,7	1,5
										<del></del>		
35.1							To	TAL	•	57 <b>.7</b>	30.4	40.9

131. Under Seignorage on silver the Budget Estimate allowed for a coinage of five millions of dollers ter the Straits Settlements, but as the actual coinage fell considerably short of this sum, the Estimate was not realised. The closing of the mints to the free coinage of silver accounts for the absence of actuals in 1894-95. The following table shows the importation of silver and the silver coinage at the Mints in recent years —

									Net Importations.	Silver Comage.	Seignorage.
1アスニーシン			•		•		•		9 225 5	15,785,4	149.8
1555-59			•	•			•		9 246,7	7,282,3	138.0
1889-9	•			•			•		1 > 937,9	8.511,2	165,5
ાડેલ -લા		•	•				•		14,175,1	13,193.5	264,9
1591-92		•		•	•				9, 22,2	5,554,0	116.1
1: 42-43	•	-		•	•	•			12,563 6	12,011,5	256,1
1003 94	•	•	•	•	•		•		13,719.8	4,902,5	94.9
1894-95	•	•	•		•	•	•		6 329.2	94,6	•••
1595 96			•	•	•	•	•	-	6,582,2	292,7	7,3

<sup>132.</sup> Under Other Receipts the falling off in Bombay was due to the coinage of dollars for the Strait-Settlements having been below Budget anticipations.

<sup>133.</sup> The Gain on Copper Coinage varies with the absorption of copper coin, which was much below the Budget Estimate.

# Section C.—POST OFFICE, TELEGRAPH, AND MINT—EXPENDITURE. 15.—Post Office.

	1894-95. Accounts							Budget		1895-96 Revised		Accounts
	64,7 832,1	CHIEF OFFI PRESIDENCY		ALCUT ND	TA . Dist	RICT		66,5		65,9		65,8
		OFFICES	•	•	•	•		865,6		847,5		849,6
		CONVEYANCE	or 1	Mails								•
104,9		Road E	stabli	shmer	it and	Con-						
		tinge		•	•	•	112,1		110,2		108,8	
105,3		Railway					113,2		112,5		109.7	
5 <b>2,</b> 3		Bullock										
		Other C			d Cha	_	55,5		55,9		56,8	
3,9	266,4	Other	narge	· 8	•	•	4,4	a Q a a	4,0	282,6	3, 1	0
-		-	_		_			285,2		202,0		278.4
	15,1	Discount	on S	ALE C	F Pos	TAGE						
		STAMPS	•	•	•	•		15,5		16,0		15,8
	65,7	Subsidies	•	Dos	•	•		64,5		65,7		62.1
	45,3	STATIONER MISCELLAN		ı ı.kı	TING	•		47,0		48,6		55.7
	2,6	MISCELLAN	EOU3	•	•	•		3.3		2,9		2,6
	1,291,9			To	TAI.	•		1,347,6		1,329,2		1.333,0
	•••	Lump Dec	ductio	n.		•		•••		5,0		
	1,291,9							1,347,6		1,324,2		1.333.7
		DISTRICT POS	ST C1	ARGES	· —							
3,5		India	•				3,7		3,5		3,4	
6,8		Central I	Provin	ices	•	•	7.0		7,0		7,1	
13.7		Burma (	Lower	r) .	•	•	13,7		13,5		13,3	
4.3		$\Lambda$ ssam	•	•	•	•	4,6		4.5		4,5	
37.7		Bengal	•	•			38.0		36,8		36,1	
18,6		NW. P	rovino	ces an	d Ouc	lh .	18,9		18,7		18,7	
<b>20,</b> S		Punjab	•	•	•	•	21,6		21,4		21,2	
8,5		Madras	•	•	•	•	9.5		8,6		8,8	
10,3	1242	Bombay	•	•	•	•	10.4		10,1		10,0	
-	124,2							12,74		124,1		123.1
	1,416,1			To	TAL	•		1.475.0		1,448,3		1.456.1
	3	England—										
60,6		Payment	s to th	ie Eng	girsh I	ost						
		Office	•	•	•	•	<b>6</b> 0,6		60,6		<b>6</b> ე.6	
43,2	•	Stores	٠	•	•	•	41,8		44,0		46.1	,
-	103,8	P					<del></del>	102,4		104,6		106,7
	86,4	Exchange	•	•	•	•		85,3		78,9		c,18
	1,606,3	GR	AND	TOT	AL	•		1,662,7		1,631,8		1.643,8

<sup>134.</sup> The expenditure in India showed a saving of 18,9 on the Budget Estimate, due partly to the provision under Road Establishment and Contingencies for new runners' lines not having been fully required, and to the abolition of certain other lines in the Eastern Bengal, Madras and Burma Circles, partly to an over-estimate under Railway Charges counterbalanced by a heavy arrear payment or account of special train hire to the East Indian Railway, which was not anticipated when the estimate was framed but chiefly to the allotments for Presidency and District Offices not having been utilized in full. The excess over the actuals of the previous year was due chiefly to the normal expansion of the operations of the Department, and to a smaller extent to the arrear payment of Railway Charges to the East Indian Railway referred to above and to additional contracts made for the conveyance of mails.

<sup>135.</sup> The small saving under Chief Office, Calcutta, as compared with the Budget, was due chiefly to the provision for Temporary and Extra Establishments not having been fully utilized. Under Previdency and District Offices the saving of 16,0 was due partly to a change in the personnel of the Pestmaster General, North-Western Provinces and Oudh, partly to arrangements made in place of officers on leave

# Section C.—POST OFFICE, TELEGRAPH, AND MINT—EXPENDITURE—continued. 15.—Post Office—continued.

or deputation, partly to smaller payments on account of Exchange Compensation Allowance and partly to savings in the Aligarh Workshops, and the grant for stationery and house-rent, and largely to the provision for increase in Establishment not having been fully utilized, counterbalanced to a small extent by excess due to the grant of privilege leave to officers, and the entertainment of a Superintenden for Kashmir, 5 probationary Superintendents and 11 Inspectors. Under Road Establishment and Contingencies the saving of 3,3 was, as already explained, due to the abolition of certain runners' lines in the Eastern Bengal, Madras, and Burma Circles, to a saving in the provision for new runners' lines and to the allotments for Monsoon charges not having been fully utilised. The saving under Railway Charges of 3,5 was due to an over-estimate partly counterbalanced by an arrear payment to the East Indian Railway which was not anticipated when the Budget was framed. The excess of 1,3 under Bullock Train and Mail Cort Establishment, etc., was due to new contracts having been made for the Bombay and Central Provinces Circles after the Budget was prepared. Under Other charges the saving of 1,3 was due to the non-payment to the Peninsular and Oriental Co. for the conveyance of mails by noncontract vessels, and partly to the cost of construction and repair of Dak boats for the Diamond Harbour Post Office having been less than was anticipated. The decrease under Subsidies was due to the nonpayment to the Tigris and Euphrates Steam Navigation Co. of the subsidy for the year. The excess under Stationery and Frinting was due to the supplies made by the Superintendent of Stationery, Bombay, and by the Superintendent of Government Printing, Calcutta, having been much larger than was anticipated.

136. Under District Post Churges the differences in Bengal and Madras only call for remark. In the former the saving was due to smaller charges of the Zemindari Dak and for collection of cess. In Madras the Budget provided for raising the salaries of the existing staff and for entertaining additional establishments for improving the Village Postal Service, but the provision was only partially utilised.

137. The demands for stores from England were larger than was expected.

# 16.—Telegraph.Indian Telegraphs.

					(	Capita	1 .1.00	unt.					
Accounts.	•									1 11	d. t	1895-96. Revised.	Accounts
21,2	India	•			•		•		•	. 8	r.6	85,6	86,8
30,1	England	•	•	•	•	•	•	•	•	- 4	<b>:.2</b>	41.9	38.9
						Kiteni	n Acc	··un/.					
552,7	India	•				•	•			. 58	1.7	561,4	559.8
<b>6,</b> 0	England	•	•	•	•	•	•	•	•	,	6,0	6,5	7.1
610,0										7	3.5	698,4	692,6
30,0	Exchange	•	•	•	•	•	•	•	•	. 4	2,7	30,5	35.≏
640,0					Тотац	Isbi	an Ti	LFGKA	PHS	. 75	6,2	734.9	727,6
				Inc	do E	irope	an T	e.eon	ranhe	<u></u>			
70,5	India		•	•							8 5	74.8	~ ~ .
25,2	England		•	•		•		•	•		د.،	26,2	73.4 27.1
			Red	Sea	and	India	ın Te	elegra	aph C	Compa	ny.		
c,81	England	•	•	•	•	•		•	•		გ,ა	18,0	18,0
				Ea	stern	Tele	grap	h Co	mpan	ıy.			
10,0	England	1	•	•	•	•	•	•	•	•1	10,0	10,0	<b>30,</b> 0
123,7	•••									1	36,5	129.0	128,5
44,2	Exchange	•	•	•	•	•	•	•	•	•	48,3	40,8	41,5
167,9	Тот				an Tei Elegra				Sea	1	54,8	169,8	170.3
(44,4	Total Ind		•	•	•	•	•		•	. 7-	8,0	724.8	720,0
89,3 .	•	land	•	•	•	•	•	•	•	. 10	09,2	102,6	101,1
74.2	" Exc	hange	•	•	•	•	•	•	•	• 9	91,0	77,3	76,8
807,9							GRA	To Dr	TAL	• 9	41,0	904.7	897.9
89,3 . 74.2	. "Eng			•	•	•	GRA	nd To	OTAL	. )(	91,0	102,6 77,3	

# Section C.—POST OFFICE, TELEGRAPH, AND MINT—EXPENDITURE—continued. 16.—Telegraph—continued.

#### Indian Telegraphs.

138. Exclusive of exchange, the expenditure during 1895-96 exceeded that of the previous year by 82,6 The increase was due chiefly to the construction of a larger number of Railway telegraph lines during 1895-96 than in the previous year, and partly to increased signalling charges necessitated by the development of message traffic and the opening of new offices. Of the short outlay of 20,9, as compared with the Budget estimate, 15.7 occurred in India and 5,2 in England. The short outlay in India was due partly to the cost of establishment charged to other Departments having been larger by 8,0 than was anticipated and partly to savings amounting to 7,4 in the establishment charges including Exchange Compensation Allowance. The decrease in the expenditure in England was due to fewer stores having been purchased than were provided for in the Budget estimate. The short expenditure of 5,8, as compared with the Revised Estimate, was mainly due to the recovery of 5,7 from the Kashmir Durbar on account of contribution to the capital cost of telegraph lines and buildings in Kashmir; it was not expected that this money would be recovered until 1897-98.

#### INDO-EUROPEAN TELEGRAPHS.

139. The expenditure during 1895 96, excluding exchange, was 4,8 more than that of the previous year. The increase was chiefly due to the construction of buildings for the signalling staff at Teheran. Of the short outlay of 8,0, as compared with the Budget Estimate, 5,1 occurred in the expenditure in India and 2,9 in the expenditure in England. The short outlay in India was due mainly (3,0) to smaller expenditure on cable maintenance and partly to savings in the salaries of general service clerks, the number engaged being less than the number sanctioned. The short outlay in England was chiefly due to less stores having been purchased than was provided for in the Budget Estimate. The actual expenditure of the year closely worked up to the figures of the Revised Estimate.

						17.	- M	int.					
1804-05. Accounts						•					Budget.	1895-96. Revised.	Accounts.
	ESTAB	LISHMENTS-	-								_		
26,5	Calcu	itta .	•		•			•	•		26,2	25,2	24,9
19,7	Bom	y	•	•		•	•	•	•	•	18,5	10,2	16,2
	Loss	or Wright	1N	COINA	6 E								
7	Calcu	itta .	•	•	•	•		•	•		1,3	2,7	5,3
3	Boint	ay .	•	•	•	•	•	•	•	•	2,5	2,0	1,9
	Отны	R CHARGES-	_										
3.4	Calcu	tta .		•	•	•	•	•	•	•	3,0	3.4	3,3
I	Bomb	ay .	•	•	•	•	•	•	•	•	0,1	8	8
30,6	Tota	t. Calcutta			•	•		•	•	•	30,5	31,3	33,5
20,1	19	Bombay	•	•	•	•	•	•	•	•	22,0	19,0	18,9
50,7	,,	India	•	•		•	•		•		52.5	50.3	52,4
7	,,	England		•	•		•	•	•	•	7	5	5
6	19	Exchange	;	•	•	•	•	•	•	•	6	4	3
52,0						GR	AND	тот	AL	•	53,8	51,2	53.2
												<del></del>	

140. Under Establishmen's the accounts showed savings both in Calcutta and Bombay. In Calcutta the decrease was due chiefly to the absence on leave of the Assay Master, and in Bombay to the absence of the Assay Master on furlough and to the post of Assistant to the Mint Master and certain other appointments having been vacant.

141. Under Loss in weight in Coinage the excess in Calcutta over the Budget and the actuals of the preceding year was due to the heavy receipts of uncurrent coin for re-coining. In Bombay the Budget provided for the coinage of five millions of dollars for the Straits Settlements, but the actual coinage fell considerably short of this amount. This cause also explains the variations between the two years' results.

142. Under expenditure in England the saving was due to the demand for stores having been smaller than expected.

# Section D.-RECEIPTS BY CIVIL DEPARTMENTS.

1804-05.					18 <b>95-</b> 9 <b>6.</b>	
Accounts.				Budget.	Revised.	Accounts.
1,629,0	RECEIPTS.	•	•	• 1,630, <b>2</b>	1,677,0	1,684,5

143. The receipts in this section exceeded the Budget Estimate and the actuals of the previous year by 54,3 and 55,5 respectively. As compared with the Budget 27,1 of the improvement occurred under Marine, due to larger realizations for work done and for hire of vessels; and 10,9 under Scientific and other Minor Departments, due chiefly to increased demand for cinchona and quinine. There were small increases under all the other heads, except Law and Justice—Jails, where a falling off of 4,3 occurred, due chiefly to a smaller demand for jail manufactures.

144. As compared with the actuals of the previous year 11,7 occurred under Police, due to increased receipts from Private Watchmen and sale of the Police hulk "Csarewitch;" 14,5 under Marine, chiefly in Madras, due to re-adjustment of the contribution of the previous year to the Pamban Pilotage Fund on account of the dredger "Wenlock;" and 10,3 under Scientific and other Minor Departments, due chiefly to the cause mentioned above. There were small improvements under all the other heads.

XVIA.—Law and Justice—Courts of Law.

			Central	, Bu	RMA.		•	NW.				
		India.	Prov- ince-	<b>С</b> ррег	Lower.	Assam.	Bengal.	P. and Oudh.	Punjab	Mad-	Bom- bay.	TOTAL.
Sale-proceeds of Unclaimed and Escheated Pro- perty.	Accounts . 1894-95 Buaget	2,7 2,0 2,6 3,7		5	1,3 1,2 1,5	8 8 9 7	4.6 3.0 3.0 2,0	2,2 2,1 2,1 2,1 2,0	1,3	1,5 1.4 2,0 1,9	2,3 2,9 2,1 2,0	19,6 16,8 17,9 18,6
Court-fees realised (	Accounts . 1894-95 . Budget . Revised . Accounts . 1895-96 .	i I 	2,1 1,0 2,0 2,7	•••	•••	2 3 2 4	3,0 3,7 3,7 4,1	23,4 22,0 24.8 25,3	7 6 8 7	2.1 2,0 2,0 2,0	1,8 1,6 1,6 1,6	33,4 32,8 35,7 36,8
General Fees, Fines.	Accounts . 1894-95 . Budget . Revised . Accounts . }	4,4 5,1 4,1 4,4	9.7 10,3 9,2 8,2	12,1 10,5 12,0 12,8	26 2 20,5 30,3 30,7	8,1 8,0 8,6 8,6	75,8 78,5 74 <sup>9</sup> 73,1	28,1 29,8 28,8 28,1	35.2 30,0 36,4 35.9	69,0 06,7 69,0 68,4	32,2 32,1 34,1 34,5	300, <b>8</b> 305, <b>3</b> 308,0 3 <b>94,7</b>
Other Receipts .	Accounts . 1894-95 Budget Revised Accounts		6 5 5 <b>5</b>	3 3 2	3 3 4 3	3334	3.9 3.8 4.2 4.0	1,5 1,4 1,0 1,1	4,0 3,3 4,3 4,5	1.1 1,6 2.5 1,9	4,8 4,3 5,0 4.9	16, <b>7</b> 16,3 18,5 17,8
Tour	Accounts . 1894-95 . Budget . Revised . Accounts .	7,2 7,2 6,7 8,1	15,0 14,0 13,9 13,2	40 39 40 40	,6 ,5	9,4 10,3 10,0 10,1	87.3 89.0 85.5 84,1	57,2 56,2 56,7 56,5	41,0 41,8 42,5 42,1	73.7 71.7 75.5 74.2	41,1 41,4 42,8 43,0	370,5 371,2 380,1 377,9

<sup>145.</sup> The failing off in the receipts under this head which commenced in 1893-94 received a check, and showed an improvement of 6,7 as compared with the Budget Estimate and of 7,4 as compared with the actuals.

the Budget Estimate, occurred chiefly in India, and the fall as compared with the actuals of the previous year in Bengal, partly counterbalanced by an increase in India. The receipts under this head are necessarily of a fluctuating nature. The increase under Court fees realised in cash occurred chiefly in the Central Provinces and the North-Western Provinces, and was due in the former to increased litigation owing to agricultural distress, and in the latter to high receipts of Kurk Amins' fees. The receipts under General Fees, Fines, and Forfeitures consist chiefly of magisterial fines, which are of a fluctuating and uncertain character. In Burma, Madras, and Bombay the receipts on this account showed an improvement, while in the other provinces there was a falling off. The increase under Other Receipts, which occurred chiefly in the Punjab, was due to an under-estimate of receipts from commission on amounts realised by sale of attached property, which were brought to account as revenue for the first time in 1894-95.

# Section D.-RECEIPTS BY CIVIL DEPARTMENTS-continued.

# XVIB.—Law and Justice—Jails.

Sale-proceeds of Jail   Accounts   1894-95   1.8   26.4   8.5   22.3   1.1   84.3   45.3   15.0   40.5   9.9   257.0		•		Central	Bu	RMA.			NW.				
Sale-proceeds of Jail Manufactures.    Budg t   Revised   1895-90   2,0   20,1   1,0   20,5   1,5   80,4   47,4   10,0   35 2   10,0   202,0   20,1   4,0   1,1   91,7   42,5   10,2   41,4   11,2   2063   1,9   22,2   9,0   25,8   1,0   55,1   40,5   10,0   40,5   11,4   2006   20,0			India.		l'pper.	Lower.	Assam.	Bengal.	P. and Oudh.	Punjab	Madia	Bonibay	TOTAL.
Other Receipts		Budg t .} 1895-96	1,6 2,0	26,5	10,0 8,8	20,5 24,0	1,5	80,4	47.4 42.5	10,0 10,2	35 2 41.1	10,0	202,0 2003
Port Blair and Revised . Revised . Accounts   1895-90   27.5	Other Receipts .	Budget .} 1895-99	1,5	6 <b>4</b>	5 2	2,5 1,0	4.3	į b	1,3	4,1	2,0	6,6 °	26.7 25,3 24.1 25,0
Total Budget . 31,7 27,1 30,5 5,8 87,0 48,7 20,1 37,2 10,5 316,6 Revised . 1895-96 31,3 20,8 34,0 5,8 93,5 40,4 10,2 43,5 17,7 318,2	Port Blair and	<sup>1</sup> Budget . } . Revised . } 1895-90	29,3 27,5	•••	•••				•••		•••		25.2 29.3 27,8 20,7
37 37 37 377 377 3773	TOTAL .	Budget .} 1895-96	31,7	27,1 20,5	3	գ <b>.5</b> 4 <b>.0</b>	5,8	87.0	45.7	20,1	37,2	10,5	308,9 316,6 318,2 312,3

was due chiefly to a decline in the demand for Jail manufacture; in Burma and Assam to the employment of a smaller number of prisoners on remunerative forms of labor, and in the North-Western Provinces to the exclusion of Garden receipts under orders of Government, and to the transfer of Dairy Farm receipts to Other Receipts. The large increase in Madras was due chiefly to the large supplies made to the Police, Public Works, the Military and the Postal Departments. The receipts under this head, after deducting the corresponding charges under 19 B, are given below:—

			,	<u> </u>				<del></del>	<u> </u>		<del>,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,</del>	
		İ	Central	Bui	KMA,	}	•	NW.		!		
		India	Proy-	Upper.		Assam.		Cudh	f unjah.	Madras	Pombay  1,6 22 20 2.0	TOTAL.
					·	<u></u>				ļ	<del></del>	
Net Receipts from { Jail Manufacture. }	Accounts . 1894-95 Budget . Revised Accounts . 1895-96	8 8 1,0 8	5.5 5.0 4,2 2,4	4,1 4 6 5,0 0,5	5,2 7,1 6,6 5,1	2 1 3 3	32.5 10,2 24.5 7.6	16,6 17,6 1,35 11,0	3 0 1 1 7 9 5.2	7-4 2.1 6.8 11,1	22	7 <b>5.8</b> 52.0 68.0 53.6

148. Under Convict Receipts at Port Blair and Nicobars the falling off was due chiefly to smaller supply of convict labor to the Forest Department (1,1), to smaller Tea Garden receipts (4), to less receipts under sale of Stores (4), to sale of cocoanut oil and recoveries from Native States (5), and other miscellaneous receipts.

### XVII.- Police.

		- · <del>-</del>	-	Central	Вин	MA.	1	<u> </u>	NW.		<del>-</del>		*·~
			India.	Prov- inces.	Upper.	Lower.		Bengal.	P. and Oudh.		Madras.	Bom- bay.	TOTA:
	Accounts Budget Revised Accounts	1894-05		2 2 1 2	12.4 12,0 12,8 12,5	 2,4 1,2 9		0 8 1,2 1,0	6,7 7,1 6,3 6,2	55,8 55,9 50,4 56,0	  s	6,1 5.0 5.7 5.9	82,1 84.1 83.7 84.1
Police supplied to Public Departments, Private Companies, and Persons.	Accounts Budget Revised Accounts	1894-05		7 8 1,3 6	9 2,1 9 1	<sub>2</sub> 6	1,4 3 4 5	4.4 3.5 3.2 3.9	9.6 2.8 3.7 3.7	1,7 1,0 1,7 1,9	5.1 3.0 4.0 4.7	10,9 17,5 17,0 18,3	40.8 31,0 344 343
Presidency Police	Accounts Budget Revised Accounts	:} 1894-95 :} 1895-96	•••		 	: :::	•••	7.8 8,3 8,5 9,1			3.0 3.0 3.0	13,0 13,0 15,0 16,4	23.7 24.3 26,5 28.5

### Section D.-RECEIPTS BY CIVIL DEPARTMENTS-continued.

### XVII.—Police—continued.

Separation with a second of the second of th			Central	Bui	RMA.			NW.			]	
		India.		Upper.	Lower.	Assam.	Bengal		Punjab.	Mad- ras.	Bom- bay.	TOTAL.
Fees. Fines and Forfeitures (chiefly Cattle Pound Fees)	Accounts . 1894-95 Budget . Revised . } Accounts . }	1,2 1,0 1,7 2,5	17,2 17,5 17,9 17,3	5,4 4,3 5,7 6,0	5.9 5.3 6.2 6,7	8,5 9,7 9,4 9,8	53 0 54,1 52,8 48,7	29.6 29.6 32.0 32,2	11.5 12,3 11,9 12,7	35,2 30,9 35.0 30,1	37.4 37.3 37.8 38,1	204,9 208,0 211,0 210,7
Other Receipts .	Accounts . 1894-95 Budget . Revised . Accounts . }1895-96	7 7 7 7	8 7 1.0 1,6	6 7 5 6	3 3 5 4	8.9 17.3 12.2 11.7	27.6 32,6 30,2 32,1	3,8 3,6 3.7 3.3	1,4 1,3 1,2 1,2	4.1 3.8 3.4 3.5	6,5 5,0 5,1 5,2	54.7 66.0 58.5 60,3
TOTAL .	Accounts . 1894-95 Budget	1.9 1.7 2.4 3.2	18.9 19,2 20,3 19,7	25. 27. 28. 28.	. <b>1</b> .0	18,8 27,3 22,0 22,0	93.7 99.3 95.4 94.8	49.7 43.1 45.7 45.4	70,1 70,5 71,2 <b>72</b> ,4	47.3 46.7 46.0 48,1	79.8 78.8 80,6 83,9	40 <b>5,2</b> 413,7 412,1 417,9

ons year by 11,7. Of the excess on the Budget 3,3 were contributed by receipts for Police supplied to Public Departments, Private Companies and Persons due chiefly to larger receipts on account of Punitive Police and for Police supplied to private companies and persons; 4,2 occurred under Presidency Police, chiefly in Bombay, due to the sale of the condemned Police hulk "Caarewitch" for 2,4 against an estimate of 5, and to larger receipts on account of Private Watchmen; and 2,7 occurred under Fees, Fines and Forfeitures, due in India to the inclusion of certain receipts which were formerly credited to Excluded Local Funds; in Upper Burma, to better receipts from Slaughter houses, in Lower Burma to an underestimate, in the North-Western Provinces, Punjab, Madras and Bombay to increased Cattle Pound receipts, while in Bengal the receipts from Cattle Pounds were exceptionally low. These increases were partly counterbalanced by a falling off of 5,7 under Other Receipts, which occurred almost entirely in Assam, and was due to a change in the system of rationing the men of the Lakhimpur and Garo Hills Battalions. The excess over the actuals of the previous year was due in Assam to larger Cattle Pound receipts, and recoveries on account of rations owing to the change above referred to; and in Bombay to the sale of the Caarewitch and increased receipts from Punitive Police and Private Watchmen. In Bengal low receipts from Cattle Pounds almost covered the improvements under the other heads.

### XVIII.—Marine.

				_	_			
27 - Control of the C			Вин	MA.	-		1	
	,	India.	Upper.	Lower.	Hengal.	Madias.	Bombay.	TOTAL.
Pilotage Receipts	Accounts . 1894-95 Budget	•••	•••		84.9 85.5 90.0 88,0	•••	4 4 4	85,3 85,9 90,1 85,4
Dockyard Services, etc.	Accounts . 1894-95 Budget . Revised . Accounts .	14.3 3,6 7,6 14,8	***			•••	•••	14,8 3,6 7,6 14,8
Sale-proceeds of Vessels and Stores.	Accounts . 1894-95 Budget Revised Accounts . 1895-90	4.2 2,8 2,5 2,4	1 1	1 ··· 1	3	•••	ar distance and a second secon	4.7 3.2 2.8 2,6
Registration and other Fees	Accounts . 1894-95 Budget . Revised . Accounts . 1895-96	•••	1	3 3 2	3,0 3,7 4,0 4,0	•••	6,0 6,0 6,2 6,0	10,2 10,0 10,5 10,2
Coast Light Dues • • {	Accounts 1894-95 Budget Revised 1895-96 Accounts	•••	•••	27.5 27.5 26.7 27.8	•••	•••	•••	27.5 27,5 26,7 27,8
Other Receipts	Accounts . 1894-95   Budget   Revised . } 1895-96   Accounts . }	6,6 6,0 6,0 7,5	3 4 1 1,1	1,0 0 1,0	4,3 4,5 4,0 4,7	2 11,3 11,3	5	12,4 12,1 23,2 25,6
Total .	Accounts . 1894-95 Budget	25,6 12.4 16,1 24.7	2 2	9,1 9,3 8,2 9,2	93,3 94,0 90,0 96,8	 2 11.3 11,3	6,9 6,4 6,6 6,4	154.4 142,3 161,2 169,4

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# Section D.-RECEIPTS BY CIVIL DEPARTMENTS-continued.

# XVIII. - Marine - continued.

4 Lat. ---

- 150. The receipts under this head exceeded the estimate by 27,1, due partly to larger realizations for work done for Port Trusts and under Hire of Vessels, and partly to an adjustment in accounts. The excess of 14,5 over the actuals of the previous year was due chiefly to the last cause.
- 151. Filotage Receipts vary with the amount of shipping visiting the port. The receipts nearly equalled those of 1891-92, which are the highest on record for several years past.
- 152. Under *Deckyard Services*, etc., the increase was due chiefly to larger realizations from Port Trusts and private companies for work done, and to recoveries for hire of vessels which were not anticipated when the Budget was framed.
- 153. No recoveries were expected from the Salesproceeds of vessels, but 3 was realized by the sale of the steam launch "Wasp" and of the hull of the steam launch "Sandfly." On the other hand, the receipts under Sale of Stores fell short of the Budget anticipations. In 1894-95 the actuals were swelled by the sale of a large quantity of obsolete stores
- 154. The better result under Coast Light Dues was due to improvement in trade, which caused a larger number of vessels to visit the Burma ports.
- 155. Under Other Receipts the increase in India was due solely to the nominal credit for coal supplied to H. M's ships in the Persian Gulf, three of which were employed owing to a disturbance in Arabia instead of one ordinarily stationed there. In Upper Burma there was an unexpected receipt of 1,0 on account of treight on stores shipped by a merchant. In Madras the balance of contribution made to the Pamban Pilotage Funds on account of the dredger "Wenlock" in previous years was re-adjusted under Government orders to the credit of Provincial Funds, and provided for in the Revised.

#### XIX.—Education.

		•		Central	Bur	м \.		į	NW				
		3 1 1 • • •	India.	Prov- inces.	Upper,	Lower.		Bengal.	P and Ouch	Punjab	Mad- ras.	Bom-	TOLAL
		Ac sunts 1894-95	1,6	†   1,0	ı	1 2	4,1	50.4	21.4	10.2	35,0	40.7	1735
Fees and Fines		Budget .)	1,5	1.9	1 .	1,2	4.3	50.8	21.1	9.7	37.1	40.0	17.0
I ces mic I mes	٠,	Revised { 1895-96	1,6	2,5	1	1,5	4.5	50,3	22,6	10,0	30.7	41,6	178.5
	C	Accounts.)	1,7	2,0	1	1,3	4,6	50.4	22,5	11,0	37,4	40.7 40.0	180,1
Contributions	1	Accounts 1894-95	1	1,6	••	***		2.3	2.7	5	8	6	8.0
C ambustome	3	i Budget . )	2	2,0	•••	•••		2,1	2.0	Ö,	b	6	0.3
Contributions	٠,	<sup>1</sup> Revised . { 1895-96	I	2,1	;		•••	2,6	3.0	6	5	40.7 40.0 41.6 42.5 6 6 6 4 17.2 17.8 18.1 16.7 58.5	95
	(	Accounts. J	1	2,2	• • • •	•••	•••	2,8	3,1	U	2	40.7 40.9 41.6 42.5 6 6 6 6 17.8 18.1 16,7 58.5 59.3 00,3	0,4
	,	Accounts 1894-95	2	1,0	1	•••	2	3,8	1.2	4 .	4,5	17.2	31,6
O.A Bussines	•	Budget . )	2	7 8	1	ιį	2	2,6	4.7	4	4.5		31,3
Other Receipts	٠,	Revised . {1895-96	4		1	•••	2	3.3	4.4	3	4,5	18,1	32,1
	. (	Accounts. )	. 3	7	•••	_ 1	1 .	3.6	4,4	3	4,6	16,7	30,2
	(	Accounts 1894-95	1,0	4,5	1,1		4,6	62,5	28.3	11,1	41,2	58.5	214,0
TOTAL		Budget .)	1.0	4,6	1,5		4.5	61,8	28.7	10,7	42.2		215,2
1 OTAL	• 3	Revised . \ 189 <b>5</b> -96	2,1	5.7	1,7		4.7	62.7	30.0	11.5	41,7		2.0,4
	(	Accounts.)	2,1	5.5	1,5		4.7	62,2	30,0	11.9	42,3		219,7

156. The receipts under this head were better than the Budget and the actuals of the previous year by 4,5 and 5,7 respectively. The improvement occurred under Fees and Fines and was contributed chiefly by the North-Western Provinces, the Punjab and Bombay. In the two latter provinces it was due to increased attendance at Colleges and Schools and in the North-Western Provinces to enhancement of the rates of Fees. This improvement was counterbalanced to a small extent by a decrease under Other Receipts in Bombay due to smaller receipts from sale of books.

#### XX.—Medical.

many and and and and and and and and and and			Central	Во	- H M A -	 :	NW	;	Mad-	Bom-	
		India.		Upper.	Lower.		P. and Oudh.	Punjab.	105.	bay.	TOTAL.
Medical College and School Fees.	Accounts 1894-95 . Budget . Revised {1895-96 .	•••	-			 4.8 4.7 5.2	;	6 0 7	1,2 1,0 1,3 1,4	2.4 2.2 2,7 3,1	9.0 8,5 9,9 10.4
Hospital Receipts .	Accounts 1894-95. Budget 1895-96.		•••	•••		 5,2 8,0 8,0 9,1 8,7	I	6 4 5 8	2,1 1,0 2,0 2,1	6,0 6,1 6, <b>9</b> 6,6	17.7 17.1 18,6 18,3
	Accounts .)	•••· 			•••   	 	1	===			

### Section D.—RECEIPTS BY CIVIL DEPARTMENTS—continued.

### XX.-Medical-continued.

			Central	Bu	 R <b>MA</b> .	·	- <del></del>	NW.				
		India.	Prov-		Lower.		Bengal.	P. and Oudh.	Punjab.	Mad- ras.	Rom- hay.	TOTAL.
Lunatic Asylum Re-	Accounts 1894-95 Budget Revised . 1895-96 .		2 3 3 3		1,4 1,4 1,5 1,5	1 1	2,6 2,8 3,0 3,2	8 2.6 2,3 2,3	1 1 1	1,4 9 1,5 1,6	1,5 1,6 1,4 1,5	8,0 9,8 10,2 10,5
Contribution	Accounts 1891-95 Budget Revised 1895-96 .	9 <b>•</b> 9 <b>•</b> 9		 	1 2 1 1	•••	6,5 6,1 5,9 5,6	15,1 14,0 13,5 13,7	3,5 3,4 3,7 3,8	7,2 6,7 7,0 9,4	5,4 4,2 4,8 2,5	39,2 36,1 36,6 30,4
Other Receipts .	Accounts 1894-95 Budget Revised 1895-96 Accounts	;	1 1 7 7	I 2 I	  1 2	1 1 1 2	6 3 8 8	7 1,4 1,4 1,2	6 5 5 3	1,4 1,3 1,3	6 5 5 0	4.1 4.3 5.0 5.2
TOTAL .	Accounts 1804-05 Budget	9 8 9	8 1.1 1,4	1, 1, 1,	7 9	1 2 2 : 2 !	23,4 22,5 24,0 23,5	16,7 18,1 17,6 17,3	5.4 5.0 5.5 5.7	13,3 11,8 13,1 15,6	15.9 14.6 10.3 14.3	78,0 75,8 80,9 80,8
	To a second seco	Ster- ling.	Ex-	FOTAL.					*******			
England .	Accounts 1894-95. B dget Perised Accounts	1 0   1,0   1,7 1,3	1,0 1,4 1,3 1,4	3.5 3.0 3.0 3.2	Total, land.	includi	ng Eng	- <b>)</b> Bud; 		1894- 1895-		81,5 78,8 83,9 84,0

2,8 as compared with the actuals of the previous year. Of the increase 1,9 occurred under Medical College and School Fees chiefly in Bengal and Bombay one to increased number of students in Medical Colleges, and also in Bombay, to higher rate of fees; 1,2 under Hospital Receipts, chiefly in Bombay, due partly to larger receipts from paying patients, and partly to the transfer of certain Excluded Local Fund dispensaries to District Local Boards; and 3 under Contributions, due chiefly to an increase of 2,7 in Madras owing to an unexpected recovery of 3,0 in March 1890 from the Municipalities of Tanjore and Madura in connection with the Sanitary Engineer's establishment, and partly to increased recoveries from Municipalities on account of the Medical College, counterbalanced by a decrease of 1,7 in Bombay, due partly to the non payment by the Bombay Port Trust of its contribution of 1,0 towards the maintenance of the European General Hospital, and partly to the payment by the same body of a moiety of the pay of the Health Officer and of his establishment (9) having been adjusted by deduction from expenditure.

XXI.—Scientific and other Minor Departments.

The same statements of the same statements of	Take the second to the second	India.	Central Prov- inces.		Lower.	Assam.	itengal	NW. L. and Oudh	Punjah.	Mad-	Bom- bay.	IOTAL.
Receipts on account of Experimental Cultivation.	1 Accounts   1894-95   Budget   Revised   Accounts   1895-96	•••	2 2 2 4	2 1 4 3			2 4 2 1	2,1 2,0 1,9 2,2	1,1 1,3 0 8	•••	9 6 1,0 1,0	4.7 4,6 4.6 5,0
Botanical and other Public Garden Receipts.	Accounts 1894-95 Budger Revised Accounts		1,0 1,1 1,0 1,0 1,1	* ***			5 5 5 5	4.1 4.2 4.1 4.1	5,2 5,3 5,3 5,0	5 5 3 4	 1 2 2	11,3 11,7 11,4 11,3
Cinchona Planta-	Accounts 1894-95 Budget Revised . Accounts .						14,2 14,5 18,1 18,7	•••		7,8 6,5 10,0 10,6	•••	22,0 21,0 28,4 29,3
Receipts on account of Public Exhibitions and Fairs.	Accounts 1894-95 Budget Revised Accounts 1895-96	2 2 2	3 2			•••	5 3 5 7	5,1 4.2 5.1 4.9	7 5 6,0 7,6 7,4	 	5 3 3 4	13,9 11,3 13,9 13,5

### Section D.-RECEIPTS BY CIVIL DEPARTMENTS-concluded.

# XXI.—Scientific and other Minor Departments—continued.

			Central		MA.		i	NW		Mad-	Born-	_
		India.	Prov-	Upper.	Lower.	Assam.	Bengal.	P. and Dudh.	Punjab.	185.	bay.	TOTAL.
	Accounts 1894-95 .	8	ı				3	3	7		2.1	4,3
Veterinary and Stal-	Budget	2,0	1	• •••	1	• • • • • • • • • • • • • • • • • • • •	5	6	5		3,7	7.5
non Receipts,	Revised . \$1895-96 . Accounts .	9	'	1		•••	; 4 ; 4	5	5 5	1	1,8	4.3 3,8
	Accounts 1894-95 .	•••	2			7,2	6,2			7	•••	14,3
Labour and Emi- ) gration.	Budget . 1805-96 .	•••		. •••	•••	5,0				1,0 8	•••	14,9
gration.	Revised . 1805-96 . Accounts	•••	3	;	`	7.9	5.7	1		6	•••	14,7 14,3
Sale of Maps, In- struments, etc., by the Survey and Mathematical In- strument Depart- ment,	Accounts 1894-95 Budget Revised Accounts 1895-96									•••	•••	8,1 6,8 8,9 9.5
Other Receipts .	Accounts 1894-95 Budget Revised 1895-96 .	1,0 1,0 8 4				•••	5 4 6	3 2 2 2	1,2 1,0 1,2 1,5	9,4 10,2 10,2 10,0	1,3 1,3 1,3 3,0	13.7 14.1 14.4 15.8
TOTAL .	Accounts 1894-95 .  Budget .  Revised .  Accounts 1895-96	10,1 10,0 10,8 11,0	1,6 1,7 1,7 1,9	,	2 2 5 4	7.2 0,0 8,0 7.9	26,3	11,0 11,2 11,8 11,8	15.7 14.1 15.5 15.2	18,4 18,2 21,4 21,7	4,8 6,0 4,6 6,1	7 91.9
,		Ster- ling.	bs- change	lotal.					-		+ <del></del>	1
England .	Accounts 1894-95 . Budget . Revised . Accounts 1895-96 .	4 3 3 5	3 2 2 4	7 5 5 9		al, incli ind.	uding F	ing-	Accoun Budget Revised Accoun	$\{:\}_{i}$	894-95 8 <b>95-</b> 96	93,0 92,4 101,1

year by 10.5 and 10.1 respectively. The increase occurred chiefly under Cinchona Plantations, and in Bengal was due to the growing popularity of the scheme for the sale of the drug in small packets, through the agency of the Post Office, and in Madras to the increased demand for quinine and to an expansion in the sale of quinine powders. The small improvement (22) under Receipts on account of Public Exhibitions and Fairs was due chiefly to the increase in the North-Western Provinces owing to the inclusion of receipts from the Garhmuktesar Fair in the Meerut District, and in the Punjah to fees from Horse and Cattle Fairs which were not anticipated in the Budget. Under Labour and Emigration the falling off in Assam was due to an over-estimate of fees in respect of labourers placed under contract at Dhubri. The increase under Sale of Maps etc., was due to larger cash sales of maps and instruments by the Survey Department. Under Other Receipts the improvement in Bombay was due to the contribution (1.7) paid by the Poona Municipality towards the Reay Industrial Museum which was not anticipated. Under Veterinary and Stallion Receipts there was a falling off in India due to credit not having been taken for the Babugarh farm produce consumed by stallions, and in Bombay due to an over-estimate.

# Section D.-SALARIES AND EXPENSES OF CIVIL DEPARTMENTS.

1894-93. <b>A</b> ccount <b>s.</b>					Budget.	1805-c6. Revised.	Accounts,
14,835,2	EXPENDITURE	•	•	•	15,379,5	15,148,7	15,172,9

159. The expenditure in this section showed a saving of 206,6 as compared with the Budget Estimate, but exceeded the actuals of the previous year by 337,7. Of the saving, as compared with the Budget 56,3 occurred under Police, due to postnonement of the revisions in Burma till late in the year, to short strength and to less cost of revision of Assistant Superintendents' grades in Bombay; 50,8 under Education due to less expenditure on primary education; 38,0 under Law and Justice—Courts of Law, due to the late appointment of an Additional Sessions Judge in Burma, and to certain Judgeships in the North-Western Provinces having been held by lower paid officers; 24,8 under Marine, due to recoveries from other Departments and Local Governments, which are deducted from expenditure, having exceeded anticipations; 15.3 under Scientific and other Minor Departments, due to less expenditure in England. There were small savings under the remaining heads except "Political" where there was an excess of 5,2.

160. Of the excess, as compared with the actuals of the previous year, 164,6 occurred under Political, due to payment of arrears of the subsidy to the Amir of Afghanistan, to charges connected with the visit of Sardar Nasarulla Khan to England, to payment of allowances to Frontier tribes, and to charges in connection with the affairs at Chitral; 70,4 under Marine, chiefly in England, due to an increase in the contribution towards the expenses of Her Majesty's ships employed in Indian waters; 51,7 under Law and Justice—Jails, due to high prices of food-grains and growth of jail population, and to purchases of machinery and tools and plant; 51,8 under Police, due to increased strength and reorganization, and to larger expenditure on the Bengal Military Police and South Lushai Hills Police. Excesses also occurred under Law and Justice—Courts of Law (20,2), Education (25,3), Ecclesiastical (6,9), and Medical (15,7). Under General Administration there was a decrease of 63,5, chiefly in the expenditure in England. There was also a small decrease of 5,4 under Scientific and other Minor Departments.

#### 18.—General Administration.

161 The Indian expenditure exceeded the Budget by 23,2 and the actuals of the previous year by 7,9. Of this excess 18,3 occurred under Secretariat, due chiefly to large expenditure on telegrams and establishment and to the special duty of two officers in the Foreign Department.

#			Central BURMA.					NW.			,	
		India.	Prov-	Upper.	Lower.	Assam.	Bengal.		Punjab.	Mad- ras.	Bom- bay.	TOTAL.
Salaries of Governor General, Govern- ors, Lieutenant- Governors, and Chief Commis- sioners including Commissioner in Sand and his es- tablishment.	Accounts 1894-95 Budget Revised 1895-96 Accounts	25.5 25.0 25.6 25.6	5.2 5.3 5.3 5.0	The state of the s	7,9 8,2 8,1 8,1	5.7 5.3 5.3 5.2	11,6 10,1 10,1 10,0	9,0 10,1 11,1 11,1	10,0 10,1 10,1 10,1	12,5 12,5 12,5 13,0	24,3 24,9 24,3 24,7	111,7 112,1 112,4 112,3
Staff and Household	Accounts 1894-95 .  Budget . Revised . Accounts	23,0 24,0 26,8 21,3	6 6		2,3 2,4 2,0 2,0	1,2	3,1 2,5 2,5 2,0	4.3 4,0 4.9 4.0	2,3 2,3 2,3 2,3	13,8 13,7 14,0 14,5	20,1 19,0 20,8 21,0	70.7 69,7 74.6 69,8
Durbar Fund .	Accounts 1894-95 Budget 1895-96 Accounts	16,5 16,5 16,5							•••	••••	•••	16,5 16,5 16,5 19,5
Executive Council .	Accounts 1894-95 Budget . Revised . Accounts 1895-96	40,3 39,7 39,6 41,3		•••		•••	***	***	•••	13.7 13.9 13.8 13.7	13,6 13,4 12,9 12,9	67,6 67,0 66,3 <b>6</b> 7,9

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—continued. 18.—General Administration—continued.

		1	Central	Bui	IMA.			N-W.			<b>D</b> =:	
		India,	Prov- inces.	Upper.	Lower.	Assam.	Bengal.	P. and Oudh.	Punjab.	Mad- ras.	Bom- bay.	TOTAL.
Legislative Council.	Accounts 1894-95 Budget Revised 1895-96 Accounts	24,2	•••	•••	•••	•••	2,5 2,5 2,5 2,4	3 3 4 3	•••	2,8 2,0 2,4 2,0	 2 I 1	26,6 29,2 26,1 24,6
Secretariat	Accounts 1894-95 Budget Revised Accounts	212,0	15,6 15,9 13,3 13,4	: :	27.8 28,0 26,4 26,3	10,5 11,2 11,6 11,6	56,0 54,2 56,0 57.5	33,4 32,7 31,8 31,7	25,7 24,9 25,9 26,2	36,7 31,7 34,3 35,2	49,6 48,0 46,3 46,9	473,2 458,7 469,6 477,0
Tour Charges .	Accounts 1894-95 Budget Revised 1895-96 Accounts	15,2	2,4 2,9 2,3 1,7	•••	7 9 9 7	5 8 7 6	3,6 3,4 3,6 3,6	5,3 5,5 5,4 5,3	7,1 6,1 5,9 6,2	2 1,0 3 4	3 6 2 6	43,8 36,4 38,3 39,8
Board of Revenue and Financial Commissioner.	Accounts Budget Revised Accounts 1894-95	••••		•••	11,2 11,2 10,8 10,6		27,6 29,4 29,0 29,6	27,2 27,7 28,2 29,1	20,1 20,2 19,8 19,1	18,1 18,1 19,1 19,3	•••	104,2 100,6 106,9 107,7
Commissioners .	Accounts 1894-95 Budget Revised Accounts 1895-96	: 1 : 1 : 1 : 1	21,9 21,9 22,4 22,7	20,4 21,8 22,2 21,9	21,8 22,4 22,2 22,1	5,7 5,9 5,7 5,8	60,6 61,2 62,5 62,1	50,3 52,1 54,4 55,1	36,3 36,4 38,3 38,3	••• •••	25,0 24,2 24,5 25,1	242,1 246,0 252,3 253,2
Inspector General of Stamps, Regis- tration, Excise, Jails and Police.	Accounts 1894-95 . Budget Revised . Accounts 1895-96 .	•••	2,8 3,0 2,9 3,0	•••	•••	4,8 5,1 5,4 5,4	••• ••• •••	5,3 5,4 5,3 5,1	5,2 5,5 5,3 5,2	•••	5.7 5.9 5.8 5.7	23,8 24,9 24,7 24,4
Account Offices .	Accounts 1894-95 . Budget . Revised . Accounts 1895-96 .		9,8 9,9 10,1 10,0	2 2 2 2	23,6 24,4 25,2 25,0	5,2 5,4 5,4 5,3	35,3 37,6 36,6 30,4	22,6 23,7 24,7 25,1	17,1 17,4 17,7 17,4	27,0 27,6 27,2 27,1	28,2 28,5 26,7 27,1	237.7 244.3 238.5 238.4
Paper Currency { Office.	Accounts 1894-95 Revised 1895-96	11,0	•••	•••	2,4 2,5 2,6 2,5	•••		1,2 1,3 1,2 1,1	1,2 1,2 1,2 1,2	2,6 2,7 2,9 3.2	8,9 9,0 9,2 9,2	28,2 28,0 28,2 28,1
Allowance to Pre-	Accounts Budget Revised Accounts	17.1		•••	•••	•••	1,4 1,4 1,4 1,4	•••	::- ::-	4,3 3,3 3,5 3,5	9.5 7,8 9.2 9.7	43,1 29,6 30,9 31,4
General Establish- ment of Local Fund Offices.	Accounts Budget Revised Accounts		3,1 3,1 3,0 3,1	3 4 4	I,I 2 1,I I,I	3 3 3 3	30,3 32,0 32,1 3° 7	5.6 6,6 6,7 6,7	13,3 13,3 13,1 13,1	31,5 33,5 33,0 32,0	10,7 11,6 11,0 10,8	96,4 101,2 100,9 99,0
Reserve Treasuries	Accounts 1894-95 .  Budget . Revised . Accounts 1895-96 .	5 5 5 5	•••	•••	•••	•••	•••	•••	•••	1 2 1 	•••	6 7 6 5
TOTAL INDIA .	Accounts 1894-95 Hudget Accounts 1895-96	477,1 456,0 465,1 469,7	61,4 62,6 59,9 59,5	12 12	9,8 2,7 22,1 10,9	33.9 35,2 30,0 35.7	232.0 234.3 230,3 230,3	164,5 169,4 173,2 174,6	138,3 137,1 139,0 139,1	163,3 160,2 163,1 164,5	195.9 193,1 191.5 193,8	1,586,2 1,570.9 1,586,8 1,594,1
		Ster- ling.	Ex- change.	FOTAL.		·						
England . $\bullet$	Accounts 1894-95 Budget Revised Accounts	273.3 251,0 245,9 244,0	227,4 209,0 185,4 185,3		Т	ot <b>al,</b> i Engla	ncludin; nd.	g } Bu Re	counts dget vised counts	• >	3 <b>94-9</b> 5 . 39 <b>5-</b> 96 .	2,086,0 2,032,7 2,018,1 2,023,4

<sup>162.</sup> The small excess under Sularies of Governor General, Governors, etc., (7) was due in the North-Western Provinces to payment of arrear salary of the Acting Lieutenant-Governor, and in Madras to the amount drawn in March 1896 by His Excellency Lord Wenlock for 15 days of that mouth preparatory to his retirement. The excess in Madras under Staff and Household (8) was due to additional expenditure in connection with the visit of His Excellency the Viceroy; and that in Fumbay (2,0) to the absence of the Surgeon on privilege leave, and to the provincialization of certain Band charges; the saving in India (2,7) occurred chiefly in Hill Journey charges and Municipal Rates on building at Calcutta left vacant during the Simla season. Under Durbar Fund the increase (3,0) was due to an additional grant for repairs of furniture. The payment in India of the leave allowance of the Hon'ble the Public Works

# Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—continued. 18.—General Administration—continued.

Member for nearly six months caused the excess under Executive Council. The saving under Legislative Council was chiefly due to the provision for salaries and allowances of members not having been fully utilised (3,9), to less Exchange Compensation Allowance (4), and to the absence of the Secretary on furlough (5), partly counterbalanced by increased expenditure on account of telegrams, Hill Journey charges and Travelling allowances.

163. The Secretariat charges exceeded the Budget by 18,3, of which 16,2 was in India, 3,3 in Bengal, 3,5 in Madras, and small excesses in Assam and Punjah, counterbalanced by savings in the other Provinces. The details of the India Secretariat charges are given below:—

					_	•				
1894-95. Accounts.	•	Se	creta.	riat (1	India).			Budget.	1695-96. Revised.	Accounts
37,1	Financial Department			•	•			36,3	31,8	37,2
***	Statistical Department	•	•	•	•				5,0	= :
25,I	Home Department .	•	•	•	•	•	•	<b>2</b> 5,0	25,3	26,3
46,8	Foreign Department .	•		•	•	•		40,5	51,7	50,4
21,9	Revenue and Agriculture	•	•	•	•	•		22,7	21,1	21,2
6	Translator's Department	•						6	7	,-
33,2	Public Works Department	•	•		•	•		33,5	33,3	36, <b>2</b>
3,7	Government Record Depar	tmen	t		•			4,2	2,9	• •
49,4	Military Department .				-	•			-	2,8
<del></del>		•	•	•	•	•	•	49,2	52,3	53,4
217,8					Tota	L	•	212,0	224,0	228,2

164. The excesses were mainly due in all Departments to increased expenditure on account of contingencies, chiefly Telegram and Hill Journey charges. In the Financial Department the excess due to these causes was partly counterbalanced by saving due to the absence of the Under-Secretary on furlough. In the Foreign Department there was also an excess of 1,4 due to two officers being on special duty, and of 8 in Establishment. In the Public Works Department, in addition to the excess due to the above causes, there was an excess of 5 owing to the employment of an officer on special duty, and in the Military Department an excess of 1,3 occurred under Establishment, counterbalanced to the extent of 2 by a saving in salaries due to the deputation of Major-General Sir E. H. Collen to England. The saving in the Revenue and Agricultural Department was due chiefly to the transfer of charges (3,0) of the Reporter on Economic Products to 26—Scientific and other Minor Departments, to contingencies (4), and Hill Journey allowances (3), partly counterbalanced by increased expenditure due to the deputation of Sir E. Buck. In Bengal the excess of 3,3 was due chiefly to the appointment of an officer on special duty in the Judicial and Political Department (8), and to increased charges under establishment (1,2), and contingencies (1,0). In Punjab the excess of 1,3 was due to the absence of officers on privilege leave. In Madras the excess of 3,5 was due chiefly to the deputation of officers on special duty (2,0), to the reorganization of the office of Persian and Hindustani Translator to Government (3), and to absence of officers on privilege leave (1,2). Of the saving in the Central Provinces 1,8 was due to the transfer of charges for the maintenance of Telegraph lines to 32-Miscellaneous, 9 to inreased postage charges, and 2 on account of telegrams and purchase of books. In Burma the decrease(1,8) was due to the Secretary having been an acting officer, to officers on lower pay than provided for having been appointed as Under-Secretaries, to the deputation of the Translator as Government Archæologist, and to less outlay on contingencies. In the North-Western Provinces the decrease (1,0) was due to the pay of the Judicial Secretary for March 1895 having been drawn in that month prior to his proceeding on turlough, to the lower rate of pay of the officiating Financial Secretary and one of the Under-Secretaries for a part of the year, and to larger savings than anticipated under Establishment. In Bombay the saving (1,1) was due to the provision for Secretary's Attaché and for the revision of establishment not having been utilised, to a lower paid officer having held the post of Secretary in the Revenue and Financial Departments, and to less charges for postage and telegrams, partly counterbalanced by an excess of 1,7 in the General Department, and of 6 in the Political Department, due to the absence of the Chief Secretary on privilege leave.

165. Under Tour charges the excess in India, due to the more extended tours of the Governor-General and the Members of the Executive Council, was partly counterbalanced by savings chiefly in the Central Provinces and Madras, the former being due to less touring by the Chief Commissioner, and the atter to less expenditure for maintenance of the Governor's camp equipage.

166. Under Board of Revenue and Financial Commissioner the excess occurred chiefly in the lorth-Western Provinces, due to the grant of privilege leave and to the deputation of the Junior ecretary on special duty, and in Madras due partly to the grant of privilege leave, partly to the ntertainment of a special officer in anticipation of the appointment of an Assistant Secretary, and partly increased expenditure on account of travelling and contingencies. These excesses were partly counter-

# Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—continued. 18.—General Administration—continued.

balanced by savings in Burma, due to the pay of the Secretary having been less than provided for, and to less expenditure than anticipated on travelling and contingencies, and in Punjab due to absence of officers on leave.

167. Under Commissioners there was an excess of 7,2 contributed chiefly by the North-Western Provinces, Punjab and Bombay. In the North-Western Provinces and Punjab the excess was due to the absence of a number of officers on privilege leave, and in Punjab partly also to the appointment of the Deputy Commissioner of Dera Ghazi Khan, to discharge the functions of a Commissioner in Derajat, and in Bombay to payments to officers of other provinces for which no provision was made.

168. The total charges for Account and Currency Offices are shown below: -

Accounts Budget		_	and rrency Offices.	Office of A. G., P. W. Dept.	TOTAL.
	1894-95	•	239,3	26,6	265,q
Budget	•)	•	245,1	27,2	272,3
Revised	. } 1895-96	•	242,6	24,1	266,7
Accounts	)	•	242,4	24,1	206,5

169. The saving in the Civil Account and Currency Offices was due chiefly to savings under Establishments due to vacancies and deputations, partly counterbalanced by excesses due to absence of officers on privilege leave. Of the saving in the Office of Accountant General, Public Works Department, 2,5 occurred under Salaries and 5 under Establishment, due to vacancies and absences on leave, and 4, under Travelling and Hill Journey allowances. The excess under Allowance to Presidency Banks, which occurred in Bombay, was due to payment of arrears of 1894-95, including 5 on account of the conversion of the 4 per cent. loans. The fall, as compared with the actuals of the previous year, was due to the special payments in 1894-95 in connection with the conversion of the 4 per cent. loans. Under General Establishment of Local Fund Offices the saving, as compared with the Budget Estimate, occurred chiefly in Bengal. The increase, as compared with the actuals of the previous year, was due chiefly to the establishment of additional Panchayat unions in Madras.

170. The expenditure in England showed a saving of 7,9 as compared with the Budget Estimate, of which 6,0 was due to the demand for stores being smaller than anticipated, and 3,2 to less expenditure on salaries, partly counterbalanced by an increase in contingencies, owing to special sanitary work at the India Office.

## 19A.—Law and Justice—Courts of Law.

171. The actuals showed a saving of 37.4 as compared with the Budget Estimate, which occurred chiefly under Civil and Sessions Courts and Criminal Courts, due under the former mainly to the late appointment of an Additional Sessions Judge provided for in Burma, to certain appointments of Judges in the North-Western Provinces having been held by Members of the Provincial Service and Statutory Civilians, larger savings than anticipated under Sub-Judges and Munsiffs, and to less expenditure on Process-serving Establishments, and under the latter head to a larger number of vacancies and absences.

		India.	Central Prov- inces.	Buk Upper.	MA.	•	Bengal.	NW. P. and Oudh.	Punjab.	Mad- ras.	Bom- bay.	TOTAL.
High Court, Chief Courts, Recorder's Court, and Judicial Commissioner.	Accounts . 1894-95 Budget	7 6 6 6 2 3 3	6,0 6,5 6,4 6,2 3 3	6,8 6,3 6,1 6,0	15,2 14.5 14.4 14.4 5.7 5.9 0,2	   6 1,0	117,7 119,0 112,5 111,9 30,3 29,9 29,8	57,0 54,7 60,0 60,0 12,4 10,6 11,9	33,2 33,8 33,7 33,8 6,5 7,8 8,0	54,2 54,3 53,2 52,9 17,1 14,4 14,8	72,8 73,2 71,9 71,3 19,1 19,4 20,2	363,6 302,9 358,8 357,1 93,3 90,2 93,0
Civil and Sessions Courts.	Accounts. 1894-95 Budget . Revised . 1895-96 Accounts.	8,5 8,5 8,8 9,0	10,3 9,9 9,3 10,2	1,8 1,8 1,8	10,0 15,3 10,2 10,4	18,8 20,0 19,3 18,9	30,7 467,7 407,1 107,5 465,5	13,7 247,4 251,6 248,2 248,5	8,0 124.8 120,9 124,9 124,0	253./ 253./ 253.1 258.8 250,0		90,8 1,338,1 1,301,5 1,347,8 1,342,9
Courts of Small Causes.	Accounts 1894-95 Budget	4 4 4	3,4 3,5 3,4 3,4		4,5 4,2 4,4 4,4		17,2 17,6 17,7 17,4	6,0 6,3 6,2 6,4	3,3 4,0 3,2 3,0	9,8 9,7 9,0 9,0	24,0 25,1 24,0 25,0	69,2 70,8 64,4 69,6
Criminal Courts .	Accounts 1894-95 Budget 1895-96 Accounts 1895-96	16,0 16,5 15,5 15,5	69.9 67.9 71.9 72,8	73,6 77.6 75.9 75.2	100,8 104,3 107,0 109,2	38,9 42,4 37.8 37.3	236,2 240,8 237,0 237,5	196,4 197,9 193,2 192,3	151.4 153.5 153.5 150,7	115,3 116,9 116,7 117,6	135,0 141,5 130,0 135,7	1,133,5 1,105,3 1,145,1 1,149.8

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—continued.

19A.—Law and Justice—Courts of Law—continued.

			Central	Bui	RMA.			NW. P. and Oudn.		127.7		
		India.		Upper.	Lower.	Assum.	Bengal.		Punjab.	Mad- ras.	Bom- bay.	TOTAL.
	_											
(	Accounts 1894-95		•••	•••		•••	7,9	•••	•••	5,2	9,8	22,9
Other Courts of Jus- }	Budget .)	• • • • • • • • • • • • • • • • • • • •	•••	•••	•••	•••	7,8	•••	•••	5.3	10,5	23,6
tice.	Revised . {1895-96		•••	•••	•••	•••	8,0	•••	•••	5.3	10,0	23 <b>.3</b>
C	Accounts )	•••	•••	•••	•••	•••	7.7	• • •		5.3	10,3	23, <b>3</b>
6.1	Accounts 1894-95				<b></b>		1,0	1,2		1,1		3,3
Other Charges	Budget .)						1,0	1,1		7		2,8
(Pleadership Ex-	Revised . 1895-96		1				1,1	7		4		2,2
aminations).	Accounts.)	•••			•••	•••	1,2	7	•••	4	•••	2,3
(	Accounts 1894-95	5	1,2	2,6	3,9	7	13,0	4,6	4,8	8,9	3,8	44,0
Refunds	Budget .)		1,1	3,0	5,0	6	14,0	4,5	5,0	8,0	6,1	47.9
Rerunas	Revised . \ 1895-96	3	1,6	2,5	4,6	9	11,0	4.4	5,6	9,2	5,4	46,4
	Accounts.)	7	1,4	2,5	4,8	1,1	10.7	4,1	5,5	9.7	5,3	45,8
	Accounts 1894-95	26,3	01,1	220	5.0	59,0	891,0	525,0	324.0	465,3	460,2	3,067,0
	Budget .)	26,9	80,2	23		64,6	003,2	520,7	334.0	467.4	475,1	3,125,0
TOTAL .	Revised . \ 1895-96	25,9	92,9	233		58,8	885.5	524,6	328,0	408,0	168,0	3,080,4
	Accounts.)	26.5	94.3	23		58,2	882,6	525.7	331,0	167,0	467,0	3,087,6
	-	Ster-	Ex- change	Total.			·		<u> </u>	!		
		1		!								
(	Accounts 1894-95	2	2	4					Accoun	ts. 1	894-95	3,068,3
Fortand )	Budget .)	8	7	1,5			ding E	Ing- )	Budget	• )		3,126,5
England .	Revised . \ 1895-96	5	4	9	, land	١.		)	Revised	1 . { 1	1895-96	3,087,3
Ţ	Accounts )	5	<b>4</b>	9	1			- (	Accoun	ts . )		3,088,5
		·		. <u></u> -	<u> </u>							1

partly counterbalanced by an excess in the North-Western Provinces. The saving in Bengal (7,1) was due chiefly to the absence of officers on furlough (5,0), to smaller expenditure on stamps for Government suits (4), to the appointments of Receiver and Registrar, Appellate Side, having been held by officiating officers (9), and to the provision for commission to the Receiver not having been required (5). In Madras it was due to the appointment of Registrar, Appellate Side, having been held by a junior officer, and to a vacancy for one month. In Bombay it was due to acting arrangements in the post of Chief Justice, to there having been two Native Judges on the Bench, who were not entitled to Exchange Compensation Allowance, to the appointment of Registrar, Appellate Side, having been held by a Native Officer on less pay, and to the deputation of the Deputy Registrar to officiate as Judge of the Court of Small Causes, Karachi. The excess (5,3) in the North-Western Provinces was due to the grant of privilege leave to the Chief Justice and Judicial Commissioner (2,2), to the continuance of the appointment of the 5th Puisne Judge and of his establishment for the whole year instead of for five months (3,0), and partly also to the entertainment on the permanent establishment of a number of translators, who were formerly paid from fees, and of a staff for weeding the records of district courts.

173. Under Law Officers there was an excess of 6,6. The increase in Bengal was due to larger charges for fees to Pleaders in Civil and Criminal cases (2,8), and to payments of Exchange Compensation Allowances to English Law Officers (3), counterbalanced to the extent of 2,2 by savings due to certain appointments having been held by officiating officers. In the North-Western Provinces the excess was due chiefly to larger payments of fees to Pleaders and Barristers in criminal cases (2,3), and to the non-recovery of 1,6 from the Courts of Wards for the services of the Legal Remembrancer and Standing Counsel on account of the Revenue year 1895-96. In Madras the increase was due to larger payments of fees to Pleaders for Civil and Criminal cases and pauper suits, and in Bombay to the graut of privilege leave to the Legal Remembrancer and to larger law charges.

174. Under Civil and Sessions Courts there was a saving of 18,6, to which all the Provinces, except India and the Central Provinces, contributed. In Burma the saving (4,9) was due to the appointment of an Additional Sessions Judge having been made very late in the year. In Assam the Budget provided for a larger number of higher grade officers than were actually entertained. In Bengal there was a saving of 4,5 due to the absence of District Judges, which was partly counterbalanced by excesses of 2,1 due to the grant of privilege leave to Subordinate Judges and Munsiffs and to the creation of additional temporary appointments, and of 7 owing to the deduction for probable saving under Process-serving Establishment having proved too high. In the North-Western Provinces the saving was due chiefly to certain appointments of Judges having been held by Members of the Provincial Service and Statutory Civilians (1,8), to larger savings than anticipated under Sub-Judges and Munsiffs (1,1), and to lower expenditure on Process-serving Establishment (5), counterbalanced to the extent of 3 by increased

# Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—continued. 19A.—Law and Justice—Courts of Law—continued.

expenditure under Record-room Establishment. In Punjab the saving (5,9) was due chiefly to certain appointments having been temporarily vacant. In Madras the saving occurred chiefly under Process-serving Establishment, and in Bombay it was due to the absence of a larger number of Subordinate Judges than anticipated, to less Exchange Compensation Allowance under the Dekhan Agricultural Relief Court, and to less expenditure under Process-serving Establishment, partly counterbalanced by an increase under Salaries of Civil and Sessions Judges, due chiefly to fewer absences on leave than was expected.

- 175. Under Courts of Small Causes the saving occurred chiefly in Punjah, and was due to the appointment of Extra Assistant Commissioners as Judges of Small Cause Courts instead of Extra Judicial Assistant Commissioners.
- 176. The decrease under Criminal Courts was due generally to larger savings than were anticipated under Salaries, owing to a larger number of vacancies and absences. The savings from this cause were partly counterbalanced by excesses in the Central Provinces, Lower Burma, Punjab and Madras. The excess in the Central Provinces was due chiefly to a lump deduction of 2,5 made by the Local Government, and 2,1 to the number of new Civilians posted to the province and to a larger number of officers having been on duty. In Lower Burma 1,1 of the excess was due to interchange of officers with Upper Burma, 1,3 occurred under Travelling Allowances, and 1,5 under Diet and Travelling Allowances of witnesses. In Punjab the excess occurred chiefly under Diet and Travelling of Witnesses (1,8) and under Contingencies (1,2).
  - 177. Under Refunds the charges are of a fluctuating nature, and in Bengal proved unusually low.
- 178. In England the estimate provided for the outfit allowance of two Judges, but only one came to India.

## 19B.—Law and Justice—Jails.

179. The Indian Expenditure was less than the Budget by 9, but more than the actuals of the previous year by 51,7. The decrease was the result of saving under Jail manufacture owing to smaller purchases of raw materials, and under Convict charges at Port Blair due to absence of officers and to smaller charges for establishment, commissariat supplies, subsistence money and clothing, and an excess under Other Jail charges due chiefly to high prices of food grains, and growth of jail population. The excess over the actuals of the previous year occurred chiefly in Bengal and the North-Western Provinces, and was due in the latter to high prices of food-grains and growth in jail population, in the former to the purchase of machinery and tools and plant and of larger purchases of raw materials.

	1	Central	ntral Bus				NW.	. 1	1	·	
	India.		Upper.	Lower.	Assam.	Bengal.		Punjab.	Mad- ras.	Bom- bay.	TOTAL.
( Accounts 1894-95	1,0	20,9	4.4	17,1	9	1,5	29.7	12,9	33,1	9,7	181,2
Jail Manufactures . Budget Revised Accounts.	1,0	21,5 22,2 19,8	5.4 3.8 3.1	17,4	8 7	70,2 08,2 77,5	20,8 20,0 27,9	14.0 12,3 11,4	37.3 34.6 35.4	9.3 9,0 9.4	210,0 198.3 207,0
/ Accounts 1894-95	5,5	31,3	24,8	69,1	8,1	149.3	121,1	68,8	64,5	56. <sub>0</sub>	603,8
Other Jail Charges . Budget Revised . 1895-96	5,6	32,8 34,3	27,6	77.7 67,6	9,2 7,7	144.5	117,2	75.4 75.6	73.7 69,4	57.5	624,3
Convict Charges at ( Accounts 1894-95	5,4	34,5	26,5	73,4	7.1	148,3	138,9	70,8	68,1	55.9	634,9
Convict Charges at Accounts 1894-95 Port Blair, Nico-Budget Budget Revised 1895-96	123.4	•••			•••			•••	•••		123.4
Settlements. (Accounts.)	114,9	•••		<u></u>	•••	•••		•••	•••	•••	114,9
Accounts 1894-95	126,6			11 <b>5,</b> 4 130,1	9,0		,		102,0	,	905.1
TOTAL Budget Revised Accounts 1895-96	121,1	50.5		114,0	8,5 7,8	219,5	164,0	87,9	104.0	00,5	942,0 950,8
	Ster-		TOTAL				1			1	
/ Accounts 1894-9	5 1,3	1,0	2,3	-		·		ccounts udget	. 189	4-95 •	907.4
England Revised	1,1	9	3,4	, laı	ıl, inclu nd.	ding Er	° 1R	evised		5-96 .	913 9 959,1

# Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—continued. 19B.—Law and Justice—Jails—continued.

and Bombay. The large excess in Bengal was due to the outlay on machinery and tools and plant. The saving in the North-Western Provinces was due partly to the transfer of Dairy Farm charges to Other Jail charges, and partly to less contingent expenditure, and in Madras it was due to the transfer to 45—Civil works by Civil officers of the charges for construction of a new jail in the South Arcot district partly counterbalanced by increased expenditure owing to a larger outturn of manufacture. In the other provinces the saving was due to smaller purchases of raw materials.

181. Under Other jail charges the excess in the Central Provinces, the North-Western Provinces and Punjab was due chiefly to the high prices of food-grains and increase in jail population: and in the North-Western Provinces also to the transfer to this head of the Dairy Farm charges, as stated above, and to the absence of the Inspector General of Prisons on privilege leave. In Bengal the excess occurred mainly in charges for clothing and bedding and for transfer of prisoners. In India, Burma and Madras the saving was in charges for rations and sick diet, in Assam and Bombay it was due to over estimates for rations and contingencies, and in Bombay also partly to the abolition of the Dhuliakot and Kaira District Jails, the conversion of the Surat Listrict Jail into a sub-Jail, and to the duties of a Superintendent of the Presidency Jail having been performed, while he was on leave, by another officer without extra cost. The excess under Convict charges at Port Blair has been explained above.

#### 20.-Police.

182. The expenditure in India showed a saving of 57,0 as compared with the Budget Estimate, and an excess of 51,8 as compared with the actuals of the previous year. Of the saving, 30,5 occurred under District Executive Force, and was due chiefly to the revision in the scale of Assistant Superintendents in Burma not having taken effect till late in the year, to the employment of fewer officers and short strength of the force in that administration; in Bombay to the grant for the re-arrangement of the lower grades of Assistant Superintendents nothaving been fully utilised, and to saving in that province and the North Western Provinces under Salaries, Police Force, Clothing and Ammunition; 12,5 occurred under Village Police, due to the non-introduction of the changes expected to be made in the village chaukidari system of Oudh in consequence of the passing of the Oudh Local Rates Act, V of 1894; to payments to heads of Village Police and Watchmen in Bombay having been less than anticipated, and to the change in classification by which the charges for Shetsandi Police have been shown under District Executive Police and 24,1 occurred under Special Police, chiefly in Assam, due to the grant of compensation for dearness of provisions to some battalions of the Military Police in lieu of the free issue of rations; to the late introduction of the sanctioned increased rate of good conduct allowance, and to an over-estimate under Arms and Accourrements. The excess, as compared with the actuals of the previous year, occurred chiefly in Bengal, Madras, and Bombay In Bengal it was due mainly to the changes effected in 1895-96 in the strength of Sub-Inspectors of the District Executive Police; to the expenditure on the Kairuma expedition, and to larger expenditure on the Bengal Military Police and South Lushai Hill Police. In Bombay the excess was due to the re-organization of the District and Sind Police Force having been more fully carried out.

	i		Central	But	MA.			NW			! !	
		India.	Prov- inces.	Upper.	Lower.	Assam.	Hengal.	P. and Oudh.	Punjab.	Madras.	Bom- bay.	TOTAL.
Presidency Police	Accounts 1894-95 .  Revised . Accounts 1895-96 .						73.9 75.0 74.0 75.3			26,3 26,8 26,3 26,7	43,0 14,0 37,8 30,6	143,2 115,8 138,1 138,6
Superintendence .	Accounts 1894-95 . Budget . Revised . Accounts 1895-96 .		5,0 5,2 5,0 5,0	•••	13,2 13.8 13,2 13,3		17,4 15,6 15,8 16,5	16,0	12.7 13,8 13,6 13,8	16,3 15,4 16,3 16,9	8,5 8,2 1,8 9,0	88,9 88,0 89,3 91,3
District Executive Force.	Accounts 1894-95 Budget Revised Accounts	42,0 42,8 41,6 41,7	133,8 137,6 133,7 137,5	174,7 178,1 170,0 163,2	192, <b>9</b> 192,8 194,7 194,2	44.7 51.6 45.8 47.0	439,1	412,1 414,4 403,9 405,2	271,0 271,6 272,7 272,0	369,6 378,8 378,4 385.7	3 <b>62,</b> 5 396, <b>8</b> 382,0 381,9	2,434,4 2,503,6 2,461,8 2,473,1
Municipal and Cantonment Police.	Accounts 1894-95. Budget Revised Accounts 1895-96.			11,0 11,8 11,0 10,4	2,0 9 4		3.6 3.7 3.7 3.5	•••	55.7 56,9 56,1 56,1	•••	4,3 4,6 4,3 4,4	74,6 79,0 76,0 74,8

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—continued.

20.—Police—continued.

			Central	Вил	RMA.			NW	•		_	
		India.	Prov- inces.	Upper.	Lower.	Assam.	Bengal.	P. and Cudh.	Punjab.	Mad- ras.	Bom- bay,	TOTAL.
Government Rail- way Police.	Accounts 1894-95 Budget Revised Accounts 1895-96	4.3 3.2 3.6 4.3	2,0 2,0 2,0 2,0	2,3 2,5 2,6 2,6	4,2 4,5 4,6 4,6	1 1 1 1 1	11,6 10,3 12,0 12,1	12,7	14,7 13,8 14,9 14,7	 14,1 2,3 8	8,1 8,7 8,1 8,3	59-3 71,9 61,7 63.3
Village Police	Accounts 1894-95 Budget			•••	4,5 4,2 4,3 4,1	1. 2 2 2	27,9 28,5	263,5 271,2 263,7 264,7	•••	6 7 7 6	90,6 97,4 89,3 89,6	384 2 401,0 380,6 389,1
Special Police	Accounts 1894-95 . Budget Revised . Accounts 1895-96		3 . 4 3 3	417,4 417,4 402,0 411,7	83,7 80,4 85,6 80,5	82,8 99,2 84,6 87,9	49,5 55,0 53,0 53,5	7	32,3 33,5 32,1 31,5	1,0 1,0 1,1 1,1	44,0 47,1 44,4 43,5	711,6 740,7 703,8 716,6
Cattle Pounds .	Accounts 1894-95 Buaget Revised Recounts 1895-96	3 6 5 3	5,8 7,2 5,7 0,5	1 3 3 2	4 4 4 3	<b>2,</b> 8 3,3 3,0 3,0	3,2 3,3 2,8 2,1	11,0 10,9 11,5 11,4	3,3 3,5 3,4 3,8	25,8 28,5 25,6 26,5	13,3 14,2 14,0 14,0	66.0 72,2 67,2 68,1
Other Charges . {	Accounts Budget Revised Accounts 1894-95 1895-96	14,4 13,8 13,3 13,1	1 1 1	6 5 6 6	2,3 1,2 1,4 1,5	7 1 3 2	2,7 2,8 3,3 3,4	5 2 7 1,0	6 5 6 7	 6 1	3,3 3,6 3,3 3,6	25,2 23,4 23,7 24,3
TOTAL .	Accounts 1894-95 . Budget . Revised . Accounts 1895-96 .	61,0 60,4 59,0 59,4	147,0 152,5 146,8 152,0	907 915 891 895	5.9 5.5	131,2 154,5 134,0 138,4	632,7	715,5 720,1 708,6 712,9	390,3 393,6 393,4 392,0		577,6 594.6 592,0 590,9	3.987.4 4.096.2 4.008,2 4.039,2
		sterling	Ex-	TOTAL.							==	
England	Accounts 1894-95 Budget 1895-96 Accounts 1895-96	9 5 9	7 4 7 7	1,6 9 1,6 1,6	Tota includ Engla	ink } I	Account Budget Revised Account	.}	1894-95 1895-96		•	3,989,0 4,097,1 4,009,8 4,040,8

<sup>183.</sup> The excess under *Presidency Police* occurred almost entirely in Bombay, and was due to the non-recovery from the Bombay Municipality of the full amount of its contribution towards the maintenance of the City Police, which is brought to account by deduction from charges. Under Superintendence the excess in Bengal was due to the adjustment under this head of the value of tents provided for under *District Executive Force*; in the North-Western Provinces it was due to the absence on privilege leave of the Inspector General of Police, and the extension of the term of deputation of an officer in connection with the introduction of the anthropometric system of measurement of criminals; in Madras it was due to the grant of privilege leave, revision of establishment, and more contingent expenditure, and in Bombay it was due to an officer of higher grade occupying the post of Personal Assistant, and to two Inspectors instead of one doing duty.

Bengal, Punjab and Madras. In Madras the Budget took credit for a large saving in the charges of the District Force, whereas additions to the force were made from time to time, including five first and six second class Inspectors entertained in September 1895, resulting in an excess of 4,6. There was also an excess of 3,7 under Travelling Allowances, of 8 under Hospital charges, and of 2,6 under Supplies and Services and Contingencies. The saving in India was chiefly due to reductions in Baluchistan; in Burma it was due to the revision in the scale of Assistant Superintendents having taken effect from October instead of from the beginning of the year, to the employment of fewer officers than provided for, to the force being below strength, to reductions in certain districts, to certain officers having been provided with free quarters, to the withdrawal of certain local allowances and to the provision for purchase of ponies not having been required; in Assam the decrease was due partly to vacancies in the Police Force and absence of officers on leave (3,1), and partly to the provisions for Clothing and Petty Construction and Repairs not having been fully utilized (1,2); in the North-Western Provinces the saving occurred chiefly under Salaries (5,2), and Police Force (4,5), partly counterbalanced by small increases under other heads; under Salaries was due to the grant for re-arrangement of the lower grades of Assistant in Bombay the decrease was due to the grant for re-arrangement of the lower grades

## Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—continued. 20.—Police—concluded.

Superintendents not having been fully utilized and the absence of officers on long leave (3.6), to savings under Police Force (9,1), under Clothing (3.9), under Ammunition (2,5), and under Petty Construction and Repairs and Rewards to informers (5), and to the grant for the Thuggee and Dacoity Department not having been fully utilized. These savings were partly counterbalanced by an increase of 2,3 under Excise Police, provision for which was insufficient, of 5 under Punitive Police, of 5 under Shetsandi Police, provision for which was made under Village Police, and of 1,0 owing to payments to officers of other provinces. The excess over the actuals of the previous year was due to the reorganization of the District and Sind Police Force having been more fully carried out.

185. Under Municipal and Cantonment Police the saving occurred almost entirely in Burma and was due to the absence of officers on long leave, to the provision for clothing not having been fully utilized and to the Cantonment Police charges in Lower Burma having been brought on the Government books from a later date than was expected. Under Government Railway Police the saving was due partly to the provision in Madras for the formation of the force not having been utilized, and partly to the charges for Platform Police having been debited to District Executive Police, counterbalanced by an excess of 1,8 in Bengal due to payment of arrear charges of the East Indian and Bengal-North-Western and Tirhoot State Railways, and of 9 in Punjab, due chiefly to an under estimate of the travelling allowances of the North Western Railway Police. Under Village Police the saving in the North-Western Provinces was due to the extension of the cash-payment system to the chaukidars of Oudh consequent on the passing of the Oudh Local Rates Act, V of 1894, not having been carried out during the year, and partly to saving in the grants for chaukidars and good-conduct allowances; in Bombay it was due to the charges under Shetsandi Police having been transferred to District Executive Force, to cash payments to heads of Village Police and Watchmen not having been drawn to the expected extent, and to the provision for additional Paggis or Village Trackers not having been fully utilized.

186. The saving under Special Police occurred chiefly in Assam, but Burma, Bengal, Punjab and Bombay also contributed to it. In Assam 9,8 of the saving was due to the adoption in some of the battalions of the Military Police of a system o' granting compensation for dearness of provisions, instead of the free issue of rations provided for in the Budget, 2,7 was due to the late introduction of the increased rate of good-conduct allowance provided for, and 1.9 due to over-estimate under Arms and Accourrements and Recruiting charges. These savings were partly counterbalanced by an excess of 1,5 due to the reduction of the Force contemplated in the Budget not having been made till October 1895, of 1,9 under compensation for dearness of provisions for the reason stated above, and of 5 on account of the Abor expedition which was not anticipated when the Budget was framed. In Burma the saving was due to the full complement of officers not having been entertained, to some officers not having qualified for the higher rates of staff allowance, to the Police Force having been below the sanctioned strength, to the absence of men on long leave, to the withdrawal of local allowances from officers in the Shan States and to less cost for up-keep of baggage animals, owing to short strength. The savings would have been much larger, but for the high expenditure in the last two months of the year on frontier expeditions. In Bengal the saving was due to small expenditure on Transport charges (9), on Salaries and Allowances of the Police Force (5), and 2,6 on account of Commissariat Establishment of the South Lushai Hill Police, partly counterbalanced by an excess of 1,4 due to increase in the number of sepoys of the Bengal Military Police, and of 1,1 on account of the Kairuma expedition. In Punjab the saving was due partly to a portion of the cost of the Border Police in Dera Ismail Khan (1,3) having been adjusted under 25.+ Political since May 1895, and partly to savings of 6 under Frontier Police. In Bombay 1,8 of the decrease occurred in Kathiawar, due partly to the recovery of the contribution for Railway Police having included arrears of 1894-95, and partly to the pay of the Assistant Superintendent having been drawn at a lower rate than that provided for; 3 in Mahi Kantha, chiefly in Establishment; 7 in Rewa Kantha, due partly to the provision for reorganisation of the Agency Police not having been fully utilized, and partly to less charges for the Mounted Police; and 3 under Bhil Nemunk, due to the transfer of certain charges under this head to 2 .- Assignments and Compensations.

187. The expenditure in England included the subsistence allowance and return passage to India of an officer employed in connection with the prosecution of persons supposed to have been implicated in stealing arms from the Ferozepore Arsenal.

#### 21.—Marine.

188. The Indian expenditure fell short of the Budget Estimate, and the actuals of the previous year by 52.7 and 6,7 respectively. The saving, as compared with the Budget, occurred chiefly under Marine Stores and Coal, etc., and was due partly to an over-estimate of the charges for purchase of coal and stores, and

# Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—continued. 21.—Marine—continued.

partly to an under-estimate of recoveries from other departments and Local Government, which are adjusted by deduction from charges.

			Bu	KMA.				:	
	A COLOR MANAGEMENT AND A COLOR MANAGEMENT AND	India.	Upper.	Lower.	Assam.	Bengal.	Madras,	Bombay.	TOTAL.
(	Accounts . 1894-95	16,0	•••			•••	***	•••	16,0
General Supervision	Budget .	17.5	•••	•••	. •••	•••	•••		17,5
and Accounts.	Revised . \ 1895-96	18,4	•••	•••	•••	•••	•••	•••	18,4 18,4
•	1						•••	•••	10,4
Marine Survey and	Accounts . 1894-95	7.9	• • • • •	4,8	•••	8,5	7	1,9	23,8
Establishment.	Budget .} 1895-96	9,5 8,0		5,1	•••	8.5	8	2,1	26,0
Latabilaninent.	Accounts .)	7,9		4,7 4,8	•••	≻,ვ გ,ი	8	2,3 2,3	24, <b>2</b> 23,8
·		į		•••		-,-		-13	- 5,-
(	Accounts . 1894-95	48,7	•••	•••	•••	•••	•••	•••	48,7
Dockyards	Revised . 1895-96	53,1 51,0	•••	•••	•••	•••	•••	•••	53,1
(	Accounts .	44,2	•••	•••	•••		•••	•••	51,0 44,2
•		1	:	,			•••		• • • •
Salaries and Allow-	Accounts . 1891-95		13,2	5,0	2.6	8,9	5	1,0	120,7
ances of Officers	Budget .)	91,6	14,2	5,8	2,6	88	9	, ;	124,9
and men affoat.	Revised . 1895-96	91,0   90,4	13.4	5.3 5.3	2,7 i	8.2 8,t	7	8	122,1 120,9
`		•	3	وار	_ <b></b> ,	`,	,	;	,,
Marine Stores and	Accounts . 1894-95	-27.9	16,1	3.1	2.1	9.4	***	2.7	5,5
Coal for Building	Budget .)	-15,3	15,2	3.8	3,1 '	<u>.</u> .		4	16,4
and Repairs of C	Revised . 1895-96 Accounts . 1	-30,0 -44,7	13,8 14,2	2,9 3.3	2,5 2,8	8.8 8.4	•••	5 5	—1,5 —15,5
J.II.p.s			,-	, J.J	:		1	,	- 3, .
Pilotage, Pilot Es-	Accounts . 1894-95		•••	•••	2 :			3	55,2
tablishment, and	Budget   .	•••	•••	•••	. 2 ;			3	55.5
Vesseis.	Accounts .	•••	•••	•••	' 2 1 '	55.4 53.7	; ···	3 3	55,9 56,1
•	-	!	•••	•••		2317		, 3	50,1
(	Accounts . 1894-95	17.7	10,8	19,1	4.0	7,8	3,6	2	63.5
Other Charges	Budget	19,9	17.4	35,3	3.5	7,4	2, ;	2 !	86,⊅
	Revised   .   1895-96     Accounts   .	17,7	16,6	: 75,8 - : 30,5	3,0 3,0 ¦	7.7 · 7.2 ·	•••	3 3	71.1 78,8
`	•			·	1		•••	,	, -, -
(	Accounts . 1894-95	151.9		7,4	8.9	89.3	4.8	6,1	333,4
Total.	Budget	176.3		',1	8,9	89.1	4,0	4,0	379.4
)	Revised . \ \ 1895-96 \ Accounts . \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	138,8	'	},5 54 :	8,4 8,4	87.4 87.4	1,5	4.3	311,2 326.7
(	' Accounts . )	1 30,0		· • i	0,4	07,4	1.5	4,2	320.7
	1	i	Ev.	<u> </u>	· <del></del>			1	*
	İ	Sterling.	Ex- change	TOTAL.					
ſ	Accounts . 1894-95	185,2	154,1	330.3	Tot.		counts .	1894-95	672,7
Y-1	Budget .)	211,9	170.6	388.5	includ	Bu	dget .)	)	707,9
England .	Revised . \ 1895-96	230.9	178,6	415,5	Engla	" I IVe	used .	1895-96	756,7
Į.	Accounts .)	236,6	170.8	4164		LAC	counts .	3	743.1

The decrease under Marine Survey and Establishment occurred chiefly in India and was due to vacancies and absence of officers on furlough, the temporary transfer of the services of the Surgeon Naturalist to the Bengal Government, and the non-undertaking of work connected with the survey of the mouth of the Indus. In Burma provision was made for a First Class Port Officer, but the proposal was not sanctioned. In Bengal the appointment of Port Officer was held by an officiating incumbent.

<sup>190.</sup> Under *Dockvards* the decrease occurred chiefly in "Wages of Artificers and Labourers" of the Kidderpore Dockyard, owing to some of the principal works, for which provision was made, not having been carried out or only partly carried out, and partly also to the recoveries from other departments and Local Governments, which are deducted from expenditure, having been larger than was expected.

<sup>191.</sup> Under Salaries and allowances of officers and men affoat the decrease in India was due to absence of officers on leave and vacancies in the establishments of Executive Officers and Engineers, counterbalanced by an increase under purchase of provisions. In Burma the savings were partly caused by the occasional lending of launches to the Public Works and Military Departments and the non-arrival of steamers for which provision was made. In Bengal there was a reduction in the charges of the pilot vessel Sarasuti and victualling charges of pilot vessels.

## Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—continued. 21.—Marine—concluded.

- 192. Under Marine Stores, etc., the minus entry in India was the result of the system of adjusting recoveries by deduction from charges, the charges also were lower than anticipated. In Burma the savings were due to the loan of launches to other departments and the non-arrival of steamers. In Bengal the decrease was due to the small outlay for repairs to the "Rhotas." The excess in 1894-95 in Bombay was due to special expenditure on repairs to the steamer "Thelum"
- 193. The charges under *Pilotage*, *Pilot Establishment*, and *Vessels* fluctuate and vary with the tonnage of shipping visiting the port. For purposes of comparison the following table is given showing both receipts and expenditure for the seven years, commencing from 1889-90:—

	1889- <b>9</b> 0.	1890-91.	18g1-g2.	1802-93.	18 13 94	1804-95.	1805-96.
Receipts	80,8	84.5	88,9	84,4	85.5	85,3	88.4
Expenditure	55.3	58.3	59,2	55,1	52 <b>,7</b>	55,2	56,1

- 194. Under Other Charges there was a decrease as compared with the Budget. In Upper Burma the saving was due to the provision for certain works not having been utilized. In Lower Burma the expenditure on subsidies fell below the Budget owing to reduction in rates in new contracts and to expiration of certain contracts. The expenditure on the construction of new launches was less than the Budget anticipation, and the provision for a lantern for a new light vessel and for an occulting apparatus tor the Eastern Grove Light-house was not required. In Madras the Budget provision of 2,3 to cover deficits of Port Funds was not required. The excess in India was in repairs done and coal supplied to Her Majesty's ships of war in Indian waters and Royal Indian Marine vessels at out-stations and in freight on Europe stores.
- 195. The excess in England was due to the payment towards the expenses of Her Majesty's ships employed in Indian seas having exceeded the Bucget Estimate, partly counterbalanced by a smaller demand for stores.

#### 22.—Education.

- 196. As in last year the Indian expenditure was larger than that of the previous year by 25,8, although it was smaller than the Budget by 50.2. The saving, as compared with the Budget, occurred chiefly in Bombay (16,0), Madras (12,2), Punjab (4,9), and North-Western Provinces (4,3). In Madras and Bombay, the Budget had provided for large increases on account of primary education which, however, did not actually take place. The special provision of 5,0 for the Madras Students' Hostel was not utilized. A considerable portion of the saving in Bombay was also due to the transfer to the Public Works Department, and to the adjusting heads, of charges for school buildings constructed by Local Boards. In the North-Western Provinces and the Punjab the saving was mainly due to absence of officers on leave and vacancies.
- 197. The increase, as compared with the accounts of 1894-95, occurred chiefly in Lower Burma. Bengal, Madras, and Bombay. In Lower Burma the University Examination charges were very heavy. In Bengal and Madras large amounts were paid as Grants-in-aid and Rewards to Boys' Schools. In Bombay revision of Establishments led to increased charges, and the contributions to Municipal Schools were much higher.

			-							. ==			
	• •		India.	Central Prov- i inces.		M V. Lower.	Assam	Bengal.	NW. P. and Oudh.	Punjah.	Mad- ias.	Bons- bay	TOTAL.
			-		i	}			} 	,	-		
Direction	{	Accounts 1894-95.  Budget 1895-96  Accounts 1895-96		3,0 3,2 3,0 3,0	•••	3,4 3,5 3,7 3,5	2,7 2,8 2,8 2,8	7.7 7.2 7.4 7.2	4,7 4,7 4,6 4,6	4,0 5,2 5,1 5,2	5,9 5,8 5,7 5,7	4.9 5.0 5.0 4.9	37,2 37,4 37,3 36,9
Inspection	{	Accounts Budget Revised Accounts 1895-96	8 9 8 8	7,9 8,7 8,6 8,3	4,0 4,5 3,9 4,0	8,9 9,7 9,7 9,7	3.9 3.9 3.8 3.8	50,2 59,0 59-1 60,2	25,1 25,9 25,7 23,5	16,5 16,5 15,8	37,5 36,0 3 <sup>8</sup> ,5 39,1	23.6 24.8 24.6 24.5	188,4 190,8 190,3 191,4
University	{	Accounts 1894-05 Budget Revised 1895-96 .	•••			***	•••	•••	••• ••• •••	3.7 3.6 3.6 3.6	•••	5 5 <b>5</b>	4,2 4,1 4,1 4,1
Government leges.	Col-	Accounts 1894-95 . Budget . Revised . Accounts 1895-96 .	3,6 4,1 3,9 3,8	2,1 1,9 2,1 1,8		•••	•••	66,0 69,7 64,3 65,1	15,1 15,1 13,7 13,7	6,2 6,5 6,2 6,0	39 <b>.7</b> 37.0 39.4 39.4	25,1 25,8 26,1 26,1	157,8 160,4 155,6 155,0

Section D.-SALARIES AND EXPENSES OF CIVIL DEPARTMENTS-continued. 22.—Education—continued.

			Central	Bu	R M A.	-		NW.	i			
managan k #/ melanana kalalalalala / sadhibin Tanana kalalalalalalalalalalalalalalalalalala		India.	,	Upper,	Lower.		Bengal,	P. and Oudh.	Punjab	Mad- ras.	Bom- bay.	TOTAL
Government Schools	Accounts 1894-95 Budget Revised Accounts 1895-96	4,5 4,6 4,6 5,2	31,3 30,3 30,4 30,5	9 1,0 9	10,8 12,9 13,0 12,9	. — ; 9,8 10,7 } 10,0 9,9	E80,3	107,1 105,4 105,5	69,5 72,5 68,7 69,0		209,5 220,8 216,8 214,7	666,2
Grants-m-aid and Poyments by Re- sults.	Accounts 1894-95   Budget   Revised   1895-96	6,3 6,3 6,8 6,5	16,7 16,9 16,4 15,6	6,4 8,7 8,5 8,2	18,5 24,1 18,6 19,0	19,9	135;3 135;9 137,8 142,6	35.1 36.7 34.7 35.5	29,1 29,6 29.7 29,9	72,1 77.5 72,4 74,5	46,6 57,8 52,8 50,4	384,3 418,2 397,0 402,0
Scholarships	$\left\{\begin{array}{l} Accounts \\ Budget \\ Revised \\ Accounts \end{array}\right\} 1894-95$	6	2,7 3,2 2,7 2,7	7 1,3 1,0	1,2 1,5 1,5 1,5	2,1 2,4 2,5 2,3	21,9 23,0 21,8 21,3	5,0 5,3 5,0 4,7	8,8 9,1 8,8 9,1	2,2 3.1 2,1 2,2		53.1 59.3 54.2 53.0
Other Charges .	Accounts   1894-95   Budget   Revised   Accounts   1895-96	1,2 1,1 1,2 0		_	8,5 9,5 10,3 10,3	5 7 6 6	6,9 6,6 7,3 6,9	3,9 4,2 3,9 3,8	1,5 1,9	3.5 8,1 3.2 3,6	17,6 15,1 15,5 13,7	43.9 48,0 44,0 42,
TOTAL	Accounts   1894-95	17,0	64.4 64,9 63,8 62,5	1	63,3 76,9 71,3 71,0	37,2 42,2 (39,6 39,8	379,6 384,7 377,5 334,9	. 196.0 197.0 191.5 19 <b>3</b> .3	130,8 145,1 139,4 140,2	278,2 290,1 252,8 283,9	335-9 359-3 359-9 343-3	1,508,. 1,534,. 1,536, 1,534,
		Ster- ling.	Fx- change.	Гот <b>х</b> і.				-				
ngland • .	Accounts 1894-95   Budget   Revised   Acc., ats	1,5 1,6 1,3 1,3	1,3 1,3 1,0 1,0	2,8 2.0 2.3 2.3	land.	meludi	ng kog	:- } Buc   Rev	ounts lget u-ed ounts	• )	94-95 • 95 96 •	1,511 1,587 1,539 1,530

<sup>198.</sup> Under Direction the high charge in Bengal in the previous year was due to the payment there of the salary and allowances of the Director of Public Instruction, Burma, while on leave.

202. Under Grants-in-aid and Payments by results the savings were chiefly in Bombay, Lower Burma, Madras, and the North-Western Provinces. In Bombay the saving was nominal, as 3,5 was transferred to the Public Works Department and 6,1 to the adjusting head "Contribution from Provincial

<sup>199.</sup> Under Inspection the Budget was exceeded in Bengal and Madras, chiefly under Salaries and Travelling Allowances. The savings in the Central Provinces, Upper Burma, and Punjab, were due to vacancies, leave, and deputation.

<sup>200.</sup> Under Government Colleges in Bungal there was a saving of 6,0 under Salaries and Exchange Compensation Allowance consequent on retirements, counterbidanced by an excess of 4 for the salary of a Medical Officer for the Engineering College, Howrah, and of 1.1 for petty construction and repairs, for which provision was not made in the Budget. In the North-Western Provinces the decrease was due to he retirement of a senior officer, to the vacancy for some months of a post of Professor in the Muir Central College, and to savings in the grant for contingencies. In Madras the excess was due to ncreased charges of the Engineering College and the Teachers' Colleges. The excess was provided for n the Revised.

<sup>201.</sup> Under Government Schools the excess in India was chiefly due to the payment from Local Funds of arrears of pension contribution of masters and teachers of Primury Schools in Ajmere. In Bengal the provision for purchase of works of art for the Government Art Gallery was not utilized. In the Punjab the decrease was due partly to an over-estimate and partly to savings in the charges of the Central Training College and Mayo School of Art on account of salaries and stipends, and in the contrioutions to Municipal and Local Boards owing to revision of grants. In Madras too much allowance was made in the Budget for increase of expenditure. The falling off in Bombay was due to the abolition of the Vice-Principalship of the Elphinstone High School, to smaller payments of Exchange Compensation Allowance and contributions in support of Municipal Schools, to an over-estimate under Primary Schools, to the absence on six months' leave of the Principal of the "School of Art," and to saving in the grant for " Industrial Schools." The increase, as compared with the actuals of the previous year, was owing to a revision of establishments, to larger payments in support of Municipal Schools, and to extension of primary education.

# Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—continued. 22.—Education—concluded.

to Local" in connection with school buildings to be constructed by Local Boards. In Lower Burma and Madras the Budget was pitched too high. In the North-Western Provinces a portion of the building grant and of the grant for "Drawing class" at Lucknow, Meerut, and Jhansi was not utilized. In Bengal the excess was due to increased payments of Grants-in-aid and Rewards to Boys' Schools.

203. Under Scholarships the saving was contributed by all the Provinces. There was very little difference between the actuals of the two years.

204. Under Other Charges there was a saving of 5,9, of which 4,5 occurred in Madras, and was due to the special provision of 5,0 for the Madras Students' Hostel not having been required. In India the grants in Bangalore for building and furniture and remuneration to the Examining Committee were not fully utilised. In Lower Burma the contribution paid to the Educational Syndicate exceeded the Budget owing to a larger number of students having passed the University Examinations and to heavier examination charges. In Bombay the saving was chiefly in charges for the Government Book Depôt and in grants for the encouragement of literature.

## 23.—Ecclesiastical.

7f. <del></del>			Central	Ber	- EM 4.	ì	ì	!			<b>!</b>	
		India.	Prov-	' Upper.	l wer.	Assam.	Hengal.	NW. P. and Oudh.	Punjah.	Mad- tas.	Bom- bay.	TOTAL.
				•	:	1		!	. – ;		]	-
(	Accounts 1804-95	15.7	4.	3,8	4.0	I,I	1 17,8	24.6	22,3	35 0	27,2	157.5
Church of England	Budget . } 1895-96	•	5.2 4.8	1 4.5 3.0	5.7 5.4	1.7 - 1.6		25.3	23,3	35·7 30•7	30.3	164.6 163.2
ί	Accounts )	14.7	4.9	3.3	5,7	1,5	17,4	23,9	22,1	30,0	32,2	102,7
(	Accounts 1894-95 Budget .)	. 1,7 i 1.7		•••	•••		1.5	1.7	6	2,8	4.4	11,7
Church of Scotland	Revised . 1895-96	1,2	•••				1.0	2,2	6	3,1	4,5	14,6 11,5
· ·	Accounts )	1,2		•••	1		2,0	1,1	3	3,2		12,5
4.11	Accounts 1894-95	0	4	2	. 5	! . •••	0,1	1 1,S	2,6	1,0	2,5	10.0
Allowance to other) Clergymen.	Budget	8 9	3 2	2	5 5		1,1	2.3	2,5 2,4	1,0	2.5	-
(	Accounts )	1,0	2	1	5		t,0	2.4	2,0	1,0 1,0	2,5 2,5	11,0 11,3
Payments to Offi-	Accounts 1894-95			••••	•••		• •••			•••	3	
cers of other Prov-	Budget	•••		•••	••			•••	•••	•••		3
inces.	Accounts	,		•••	•••		i •••		•••	•••	7	7
(	Accounts 1894-95	. 3	: 2 ;	3	3	! . I	; i 6 !	. 8	. 6 ·	1,0	8	5,0
Charges for }	Budget       Revised   } 1895-96	3	2 2	3	3	. 1	6		6	1,1	9	5,2
Cemeterrs.	Accounts	3	2	3 3	3	1	' 6 6	8	. 6.	1,0	9	5.1
(	Accounts 18995	18,6	_	ت	ٽ ڪ					•	9	5,0
TOTAL .	Budget 1	⊱ 1S,4	5.1 5.7	1	10,0 11,5	1,5	20,9 20,8	28,9 30,0	26,1 27,0	38.8 40,0	35,2 38,2	185,4 194,7
(	Revised . \$1805-96 Accounts	16.5	5,2		0,1	1.7	21,0	29,1	25,0	41,6	40,7	191,5
		1 /,2	5,3 (	. '	10,2	1.7	21.0	27,1	25,6	42,1	41,0	192,2
		Ster- ling.	ŀπ- change.	IOTA1.			•••		·		·	
	Accounts 1894-95	ı		1				<b>~</b> A		_		_
England	Budget . 5	4	3	7	Total	includi	ing Eng	- Acc Buc	ounts lget	. 180	94 <b>-</b> 95 ·	185.5 195,4
	Revised . {1895-96 . Accounts	2 I	2	4 2	land	•		) Rev	used ounts	. { 18	95-96 .	191,9
	· · · · · · · · · · · · · · · · · · ·	<u> </u> == ==	<u> </u>		 <u>-</u>	·:·-				· .		192,4

205. The expenditure in India was less than the Budget Estimate by 2,3 and more than that of the previous year by 7,0. The saving under Church of England was due to the absence of the Lord Bishop of Calcutta and his chaplain on furlough, to vacancies and leave to chaplains. The excesses in Madras and Bombay were due to the number of absentees having fallen short of the anticipations.

206. Under Church of Scotland in the North Western Provinces both the senior and junior chaplains were absent on furlough, and no officer was appointed to officiate for the former. Under Allowances to other Clergymen the excess was due to an under-estimate in the North-Western Provinces.

207. In England the Budget provided for the passage of eight Chaplains, but only four came out.

# Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—continued. 24.—Medical.

208. The expenditure in India fell short of the Budget Estimate by 12,7, but was higher than that of 1894-95 by 16,6. The decrease, as compared with the Budget Estimate, occurred chiefly under Medical Establishments, in the Punjab owing to furlough and deputations of officers and the temporary transfer of officers for military duty with the Chitral Relief Force, and under Hospitals and Dispensaries in Bombay due to the absence of the Physician of St George's Hospital and fluctuations in the salaries of apothecaries and assistants. The increase, as compared with the actuals of the previous year, occurred chiefly under Medical Establishments and Vaccine Establishments, etc., in Madras and Bombay.

1.00		<del></del>	Ī	Bur			. <del></del>		!		1	
		India.	Central Prov- inces.		Lower.	Assam.	Bengal.	N -W. P. and Oudb.	Punjab.	Mad- ras.	Bom- hay.	TOTAL.
Medical Establish-	Accounts 1894-95 . Budget Revised 1895-96	10,8 11,1 11,3 11,5		11,8 12,2 11,0 11,3	18,3 18,8 18,4 18,3	13,1 14,0 15,5 14.8	70,0 69,7 70,0 69,6	50,7 <b>5</b> 1,3 50,5 50,3	34,4 36,5 33,6 33,3	51.7 53.3 55.1 54.6	35,3 38,6 38,1 38,2	317,0 326,2 323,3 322,0
Varcine Establish- ments and Sam- tary Commis- sioner.	Accounts: 1894-95. Budget Revised: 1895-96. Accounts:	7.6	5.7 6.3 4.8 5.7	9 9 9	3.0 4.9 3.9 3.8	2,9 3.2 3,1 3.4	23.7 24.3 24.2 24.7	18,3 18,4 17,9 10,6	12,0 12,1 12,1 12,5	78,5 81,6 80,6 81,9	33.7 35.3 30.2 35.4	185.9 194,6 141,1 192.3
Medical Colleges and Schools.	Accounts . 1894-95 . Budget . Revised . Accounts .	•••	•••	•••	2 5 3 3	•••	20,4 30,0 30,2 30,6		13,6 15,0 14,0 13,8	10,2 18,2 18,2 18,3	18,4 19,4 18,0 17,3	83,8 86,1 84,0 83,5
Government Hospitals and Dispensaries.	Accounts . 1894-95 . Budget	6,0 0,7 6,4 0,7	9,9 8,2 8,3 8,5	4,2 4,0 4,6 4,1	4.1 5.5 5.5 5.2	12,6 12,5 12,5 12,5	57.7 60,8 62,4 61.0	46,0 47,2 47,0 40,5	31.5 35.3 34.2 34.0	104.9 102,2 104,3 105,2	71.3 73.3 08,0 08,9	352,1 356,3 353,8 353,3
Lunatic Asylum .	Accounts . 1894-95 . Budget . Revised . Accounts . 1895-96 .	4 4 4 5	1,5 1,0 1,0	•••	3.5 4.4 3.9 3.8	1,0 1,0 1,0	11,4 11,3 11,4 11,7	7.2 8,3 8,2 8,0	2,8 3,0 3,0 3,1	9.1 9.5 8.7 8,7	11,2 12,0 113 11,3	
Grants for Medical Purposes.	Accounts . 1894-95 Budget		2 3 4 4	5 1,0 1,0 7	6 7 7 7	5 4	3 3 3 5	1.5 1,2 1,2 1,1		6 . 8 . 6	5 7 4 1 3	4,6 5.5 5,0 4.6
Other Charges . {	Accounts 1894-95.  Budget Revised 1895-96  Accounts		 6 7	  	4 4	•••	4.1 4.1 4.1 4.0	2.5 2,2 3.4 3.4	2 2 2 2	2,2 2,2 2,5 2,0	2,1 2,6 2,4 3,2	11,8 11,7 13,5 14,5
TOTAL .	Accounts 1894-95 Budget Revised 1895-96 Accounts 1895-96	25.3 25.5 25.5 25.5 20,1	38,2 30,8 35.5 37.4		17.5 53.9 50,6 19.5	29,8 31,8 32,5 32,5	195,5 201,0 202,5 202,1	131,6 131,5 29,1	102,1 97,1	266,5 267,8 270,0 271,8	172,9 181,0 175,0 174,6	1,003,4 1,032,7 1,020,6 1,020,6
		Ster- ling.	Ex- change	lotal.	-		<del></del>		<del></del> -			
	Accounts. 1894-95. Budget . Revised . Accounts 1895-95.	6,4 6,5 6,2 6,2	5,4 5,4 4,7 4,7	11,8 11,9 10,9 10,9	1	tal, incl and.	uding I	ing- }	Accoun Budget Revised Accoun	ı : } ı:	94-95 · 895-96	1,015,2 1,044,0 1,031,5 1,030,9

of officers and less outlay on travelling allowances. In North-Western Provinces and Oudh and Punjab it was due to the deputation of certain Medical officers on temporary military duty, and of certain civil surgeons on other duties and to furlough vacancies. The increase in Madras was due chiefly to the number of senior officers on duty and to warrant medical officers on higher grades of pay having been attached to Civil Hospitals from time to time. Compared with the actuals of the previous year, the increase in Madras and Bombay was due to a larger number of officers being on leave in 1894-95, and in Assam to promotions of officers and to a civil surgeon having been supernumerary for a longer period than in 1894-95.

<sup>210.</sup> Under Vaccine Establishments and Sanitary Commissioner the saving was due in Lower Burma to the full number of vaccinators not having been entertained, and in the North-Western Provinces to a vacancy in the post of one of the Deputy Sanitary Commissioners.

<sup>211.</sup> Under Medical Colleges and Schools the decrease occurred mainly in Bombay and Punjab and was due in Bombay to the absence on leave of the Principal and some of the other officers on the staff

## Section D.-SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—continued. 24.—Medical—continued.

of the Grant Medical College, and in the Punjab to an over-estimate. As compared with the actuals of the preceding year, the increase in Bengal was due to the inclusion of the consolidated salary and Exchange Compensation Allowance of the Superintendent of the Campbell Medical School, which hitherto was proportionately debited to the major heads 19A-Law and Justice—Courts of Law and 20—Police; and the decreases in Madras and Bombay were due to absence on leave of senior officers and the appointment of junior officers in their places.

212. Under Government Hospitals and Dispensaries the decrease in North-Western Provinces and Oudh was due to savings in the grants for Allowances and Contingencies. In the Punjab the savings occurred in the charges for salaries and establishment and in the cost of medicines obtained from the Medical store depôts for Civil Dispensaries and Police Hospitals. In Bombay the saving was due chiefly to the absence of the Physician of the Saint George's Hospital on furlough and to fluctuations in the salaries of apothecaries and assistants of that institution, and to the transfer of some of the payments under Grants for Hospitals and Dispensaries to the adjusting head Contributions from Provincial to Local In Madras the excess was due to the opening of new hospitals and the entertainment of female apothecaries to instruct female pupils in midwifery (5,4), partly counterbalanced by less expenditure in providing bedding and clothing for patients in the Presidency Hospitals consequent on a fall in prices.

213. Under Lunatic Asylum the decrease occurred in Lower Burma, Madras and Bombay. In Lower Burma there were savings in the pay of establishment, and in expenditure on diet. In Madras the decrease was due to the appointment of a Surgeon-Captain in lieu of a Surgeon-Major to the charge of the Lunatic Asylum, and to the fall in prices noticed above; and in Bombay it was due to the charges for diet of patients being less than estimated.

214. Under Other charges the increase occurred mainly in the Central Provinces and the North-Western Provinces and Oudh. In the Central Province at was due to the withdrawal of certain contributions credited in previous years for dispensary purposes, for investment in Government securities, and in the North-Western Provinces and Oudh it was due to adjustment of erroneous credits in past years to the Civil Department transferred during the current year to the Public Works Department.

#### 25.- Political.

215 The expenditure in India, as compared with the Budget Estimate and the actuals of the preceding year, showed increases of 15.2 and 120,2 respectively. The increase, compared with the Budget, was almost wholly in Punjab, and occurred chiefly under Charges on the N. W. Frontier due to new charges in connection with the Dir and Swat Agency, established during the year, counterbalanced by savings due to an over-estimate of the payments for guarding Hill Passes. The difference between the actuals of the two years occurred chiefly in India and Punjab. In India the excess occurred under Political Subsidies, and was due to payment of arrears of subsidy to the Amir of Afghanistan and under Entertainment of Envoys and Chiefs due to charges connected with the visit of Sardar Nasarulla Khan to England. In the Punjab, the excess was due partly to the cause mentioned above and partly to larger expenditure on account of allowances to Frontier tribes in the Derajat Division, and partly to payments in connection with affairs at Chitral.

			Central	Всі	CM A.		1	NW		11-1	.,	
		India.	Prov-	Upper.	Lower.	A-sam	Bengal.	P. and Oudh.	Puniab.	Mad-	Bom-	Toru.
Pointical Agents .	Accounts 1894-95 .  Budget Revised 1895-96 .  Accounts	187,3 192,7 184,5 184,3	3.9 4,2 4,1 4,1	26,2 31,9 30,1 28,4	; ; ; ; ; ; ;	13,4 16,8 14,7 10,3		2,6 2,6 2,8 2,9	43,1 45,1 42,5 43,4	8,5 8,3 8,5 8,3	58,0 61,8 61,0 61,0	344,8 30 <b>3,3</b> 348,5 349,9
Charges on the N	Accounts 1894-95 Budget Revised Accounts	07.1		•••				***	31,0 43.0 38.7 50,8	•••	•••	125,9 140,1 124,0 145,2
Political Subsidies {	Accounts 1894-95 Budget   Revised   1895-96	129,5 198,6 198,6 200,6					•••	• • •	3,1 1,9 1,9 7	•••	•••	132,6 200,5 200,5 201,3
Entertainment of Envoys and Chiefs.	Accounts: 1894-95 Budget: Revised 1895-96 Accounts:	2,0 4,0 22,8 22,2	1	1 3 2 1	1	3 1 2	1 2 1 I	•••	5.4 5.1 5.5 4,8	•••	1,0 1,9 1,9 1 7	9,7 11,9 30,8 29,3

Section D.-SALARIES AND EXPENSES OF CIVIL DEPARTMENTS-continued.

25.—Political—continued.

			Central	Bus	MA.	ı		N W.				
		India.	Prov-	Upper.	Lower.	Assam.	Bengal.	P. and Oudh.	l'unjab.	Mad- ras.	Hom- bay.	TOTAL.
Durbar Presents and Allowances to Vakeels.	Accounts 1894-95 . Budge Revised 1895-96	5,5 5,6 3,6 4,6		4 7 5 7	4 5 4 1	3 3 1	2,7 1,7 8	2,5 2	1,3 1,5 1,7 1,0	•••	4.5 4.9 3.7 3.4	17,4 15,5 11,0 10,8
Refugees and State Prisoners.	Accounts . 1894-95 Budget	4.9 4.7 4.7 4.9	***	 2 2 I	2 2 2 2	•••	1	11,3 11,6 11,5 11,2	44,8 46,0 45,9 45,7	2 2 2 2	18,4 18,3 18,8 18,8	79,8 81,3 81 0 81,1
Other Charges .	Accounts 1894-95. Budget 1895-96. Accounts	81,8 81,8 83,7 85,1	3 1 2 2	9,3 11,4 13,3 12,8	1,1 5 1,5 1,3	() 2,1	3,4 3,1 3,2 3,3	3 3 5	29,6 35,9 50,4 42,4	•••	14,1 16,8 14,6 14,8	147,9 150,5 169,3 160,7
TOTAL .	Accounts. 1894-95. Budget	514,0 584,5 587,2 590,1	4,2 4,1 4,4 4,4	38 45 40 44	•7 •8	13,8 18,0 17,2 10,9	5.1 4.2 4.3	14.0	158,3 175,5 186,6 194,8	8.7 8.5 8.7 8.5	97,8 103,7 100,0 100,0	8 <sub>3</sub> 8,1 963.1 969,7 978.3
	1	Ster-	l'x- rhange.	Total.						• • • • • • • • • • • • • • • • • • • •		
of Persia.	Accounts 1894-95. Budget Revised Accounts	7,0 7,0 7,0 7,0	5,8 5,8 5,3 5,5	12,8 12,8 12,3 12,3								
Her Majesty's Es- ( tablishment in { China.	Accounts Budget Revised , Accounts \$1895-96 .	12,5 12,5 12,5 12,5	10,4 10,4 9,4 9,5	22,9 22,9 21,4 22,0		nl, inc igland.	luding ,	Acco Budg Revis Acco	sed (	1895-9		807,6 1,0-7.0 1,057.7 1,052,2
	Accounts . 1894-95 . Budget . Revised . Accounts . }1895-96	2,1 31,7 30,7 23,2	1,7 26,5 25,1 21,4	3,8 53,2 53,8 49,0								
Total England .	Accounts 1894-95 : Budget : Revised : Accounts :	21,0 51,2 50,2 47.7	17,0 42,7 37,8 30,2	39.5 93.9 88,6 83,9								

216. Under Political Agents the decrease occurred in India, Upper Forma and the Punjab. In India there were savings in the salaries and Exchange Compensation Allowance of Political Agents, Assistants and Surgeons, chiefly due to vacancies and lower rates of pay and to the abolition of the appointment of the Agency Surgeon, Rajputana, and to a recovery of 2,9 from Her Majest,'s Imperial Government on account of the contribution towards the charges of the Hodeida Vice-Consulate for the eight years from April 1888. In Upper Burma, the saving was due to the Superintendent, Northern Shan States, not having drawn his salary from August 1895 during the year, to the removal of an Extra Assist. ant Commissioner from the Northern Shan States in July 1895, to the appointment of fewer myooks than provided for in the Southern Shan States, to the appointment of an officiating officer on less salary in place of the permanent Political Officer Chin Hills, on long leave, to absence of officers on leave and to the abolition of the Elephant Establishment in the Northern Shan States, partly counterbalanced by excess expenditure due to an Extra Assistant Commissioner having drawn pay from August 1804 to February 1895, to the employment of two additional Extra Assistant Commissioners in the Southern Shan States, and to the Superintendent, Northern Shan States, having drawn arrear pay for two months. In Punjab, the saving was due to over-estimates in salaries and Exchange Compensation Allowance of officers. The excess over the actuals of the previous year in Upper Burma was due to the causes mentioned above. In Assam it was due to special expenditure in connection with the Kairuma expedition. In Bombay the excess was due to the fact that for a portion of 1894-95 there was no permanent holder of the appointment of Political Agent, Mahi Kantha, the Assistant Political Agent being in charge in addition to his own duties, and to certain arrear recoveries in Kathiawar and Palanpur during 1894-95, which were brought to account by deduction from charges. These excesses were partly counterbalanced by savings in India as explained above.

217. The excess in Punjab under Charges on the North West Frontier has been already explained. The saving in India was due to reductions in Levy charges in Baluchistan, to smaller rates of pay of the Surgeon and Dak Sowars of the Khorasan Agency, and to smaller charges for secret service telegrams,

## Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—continued. 25.—Political—concluded.

rations and other contingencies of that Agency. The excess over the actuals of the previous year in the Punjab has already been explained.

- 218. The increase in India under *Political Subsidies* represents payments of arrears of subsidy to the Amir of Afghanistan. The decrease in Punjab arose from the Ruler of Chitral not having drawn the amount payable to him.
- 219. The increase in India under Entertainment of Envoys and Chiefs was due to charges connected with the visit of Sardar Nasarulla Khan to England.
- 220. Under Durbar Presents, etc., the saving was due to the Budget Estimate having been pitched too high. The high figures of the previous year were due in North-Western Provinces and Oudh, to a special charge incurred on account of the purchase of a khillat for presentation to His Highness the Nawab of Rampur on the occasion of his investiture, and in Bombay to special expenditure in connection with the purchase of horses for the Maharajah of Kelhapur.
- 221. Under Other Charges the excess in India was due chiefly to cost of ordnance stores supplied to the Amir of Afghanistan not provided for (4.4) and to an under-estimate of the charges connected with the Afghan Border Demarcation, the Perso-Baluch Frontier, and the Pamir Delimitation Commission (2,9) partly counterbalanced by a saving of 2,3 in the charges for organizing Imperial Service Troops, and of 1,6 in secret service expenditure of the Viceroy. In Lower Burn 1 the excess was due to the payment of compensation to certain people for losses sustained at the hands of the Karennis, and in the Punjab it was due to increased expenditure in connection with affairs at Chitral—To this cause is also due the increase over the actuals of the previous year which occurred chiefly in Punjab.
- 222. The saving in the expenditure in Euglan 1 occurred chiefly in connection with the visit of Sardar Nasarulla Khan to England.

### 26.—Scientific and other Minor Departments.

223. The expenditure in India showed a saving of 5.5 as compared with the Budget Estimate, and an excess of 27.5 as compared with the actuals of the previous year. The saving occurred mainly under Survey of India as explained below:—

				3>	м \.		1		,	- 1		
	! !	ł	Central	111	199 V.	!		NW.	}			
i	i	India	Prov-		1	Assam.	Bengal.	P, and	Punjab.	Madras	Bom-	TOTAL.
•		!	inces	Upper.	Lower.		•	Oudh.	1		bay.	
Scientific.		<b>;</b>	- i		-	_	-	-	i			
(	Accounts . 1894-95	118,3	} !					•	,	;		
	Budget .)	133.2	, ) , ;	•••	••	•••	•••			' •••	•••	118,3
Survey of India	Revised \ 1895-96 .			•••	•••			•••	• • • •	. •••	•••	132,2
(	Accounts	121,5		•••	•••			••		1 *** 1	•••	134,0
•	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,	, ••• i	•••	•••	• • • •		•••			•••	121,8
(	Accounts. 1894-95.	25.5		1	2	' I			1	2,6	١	-0-
Geological and other	Budget )	28,7			1,0	· 1	:::	: :::		2,8	•••	28,5
Survey.	Revised . \ 1895-90 .	23,5		•••	7	1		• • • • •	ì	2,7	•••	32,6
(	Accounts	20,8		•••	2	i	:::	•••	•••	2,7	•••	32,0
•	,	, .	; ···	••	′	-		•••	•••	2,7	•••	30,3
(	Accounts . 1894-95	31,5	, <b>,,</b> }			• • • •	<b></b>	•••	i	'		01:
Meteorological Des J	Budget >	30,0		•••				•	:::	•••	•••	31,5
partment.	Revised {1895-90	32,6		•••				١	i		***	30,0 32,6
,	Accounts )	32,7	1	•••							•••	32,7
_	T.	,	١.,		1			, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		1	•••	32,1
	Accounts . 1894-95	6.5	2	•••	3	2	3.7	1,0	5	4.9	3,7	21.0
Other Scientific De-	- Budget )	7.7	2	1	5	2	3,8	1,1	1 4	5,0	5,7	1
partments /	Revised . {1895-96 .	9.5	2	. 1	3	2	3,0	1,0		5,0	4,0	, ,,,
•	Accounts )	9.7	2	٠	2	2	3,8	1,2	7	5,0	3,8	
			i	1	l	į	1	;	1	1	3,-	
Agriculturat.		į	1	1	1	1		}	1	!		<b>j</b>
	' Accounts 1891-95	37.7	1,4	1,1	5,0	•	4,0	3.9	15.3	3.2	13.2	83.8
Veterinary and Stal-	Budget . )	38,0	1,4	1,4	0.4		4.5	4.1	144	4.9	10,4	91,0
lion charges.	Revised   {1895-95	4 3, 3	8	1,1	5.5		3.2	4,0	15.5	, 3.3	13.4	00,1
•	Accounts )	45,0	1,0	1,4	5,0	2	3,5	3,7	10,1	3,3	13,5	93,8
		١.,			1	}	1	Į.	1	}		i
(	Accounts. 1894-95	. 3.)	4.7	0	5		30.7	15.4	13.7	11,0	7,6	88,5
Other Charges . ?	Budget )	4,0	,	1,0	7		34.5	17,4	, 13,5	12,4	7,5	93,0
	Revised . (1895-96	4.1	3.5	7 8	5	1	40.3	14,0	13,2	11,4	7,1	96,1
•	Accounts )	3,4	3.7	0	5	, 2	40,0	14,0	13.4	. 11,4	0,4	94.7
	Accounts 1804-05	1,0	1		١.	1		,		1	Ì	
	Accounts 1894-95	1.0	1	• • • • • • • • • • • • • • • • • • • •	4	3.5	6,0	5	3	2,0	1,5	15,3
GRATION.			1		4	5.3	5,6		1	1.0	2,0	10,0
OKATION.	Revised , 1895-96		,	•••	1	4.2	6.4	6	4	2,2	2,3	17,5
	Accounts J	1,2	1		4	3,8	6.9	į O	3	2,2	2,5	18,0
•	Accounts. 1894-95	وا	1,2	6	1,3	4	2,6	t	1		1	1
- 1	Budget .)	1	1.5	7		,	2,6	1	1,4	5,2	3,1	15,4
STATISTICS	Revised . 1895-96	. 4	,	6	1,4		2,6		1,5	1,8	1,7	15,0
(	Accounts	4	1,4	6	1,4	4	2,7	•••	1,4	4,5	1,8	14,4
								***	1,5	4,5	1,8	14,6

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Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—concluded.
26.—Scientific and other Minor Departments—continued.

	<b></b> ,	1	~.	:				:					
The state of the state of			India.	Central Prov- inces.		Lower.	Assam	Bengal.	NW. P. and Oudh.	Punjab.	Mad- ras.	Bom- bay.	TOTAL.
MISCELLANBOUS	.{	Accounts 1894-95 . Budget Revised . Accounts	4.7 4.3 4.1 4,2	1			 	8 3 1,3	2 4 3 3	5 9 4 5	12,5 11,3 11,6 11,7	I,1 I,0 I,0	19,9 18,3 18,9
TOTAL	.{	Accounts . 1894-95 . Budget . Revised . Accounts . }	230,0 246,9 257,2 245,2	7,7 7,9 6,0 6,4	14	0.4 1.0 1.6 1.7	4,3 6,3 5,0 4,9	46,8 50,3 57,7 58,0	21,0 21,5 20,8 20,7	31,7 30,9 31,6 32,5	41,4 43,1 4 <sup>,</sup> ,7 41,3	28,9 34.3 29,9 29,0	422,2 455,2 400,5 449,7
			Ster-	Fx- change.	loial.								
England .	-{	Accounts 1894-95 Budget Revised 1895-96 Accounts	43,2 30,6 20,8 20,3	36,0 25,5 22,5 20,0	79,2 56,1 52,3 40,3	Tot la	tal, incl and	uding P	ing-	Accoun Budget Revised Accoun		i	501,4 511,3 512,8 490,0

224. Under Survey of India the saving was almost entirely under Survey Parties. There were also savings under Controlling and Administrative Staft and Head-Quarter Offices, due chiefly to vacancies, absence of officers on leave, and lower rates of pay. Under Geological and other Survey the saving was due to less charges (7) under salaries, establishments, and travelling allowance, and (1,0) under charges in connection with the publication of "Palaeontologica" Indica, Doctor Waggen's works, Museum and Laboratory, counterbalanced by an excess of 1,1, due to the mineral survey of Chota Nagpur which was sanctioned after the Budget was framed. The excess over the Budget under Meteorological Department occurred chiefly in Telegram charges.

225. Under Other Scientific Departments the increase in India was due to the transfer to this head of the charges of the Reporter on Economic Products provided for under 18—General Administration, a decrease in Bombay was due to the provision of 1,7 on account of contribution to the Reay Industrial Museum, Poona, not having been required.

226. Under Veterinary and Stallion charges the excess in India was due chiefly, to larger expenditure of 4,6 in purchase of stallions, of 2,0 in charges for stable feed and keep, and of 7 in road expenses. This excess was partly counterbalanced by a saving of 1,1 in Madras due to the provision for veterinary hospitals not having been utilised, and to less charges for Pony-breeding and prevention of cattle disease, and of 2,9 in B mbay due to the transfer of certain veterinary dispensaries to Local Boards, and to an over-estimate of the grants to veterinary hospitals and dispensaries. Under Other Charges the increase was due to an excess in Bengal, partly counterbalanced by savings in all the other provinces. The excess in Bengal occurred under Cinchona Plantation, and was due mainly to charges sanctioned subsequent to the framing of the Budget Estimate for temporary establishment (1,0), and for the purchase of bark (4,3) for the manufacture of quinine, to meet the demand consequent on the growing popularity of the sale of the drug in small packets through the agency of the Post Office. The savings in India occurred under Experimental Cultivation, and was due to miscellaneous expenditure of the Revenue and Agricultural Department having been adjusted under other heads. In Central Provinces it was due to less expenditure on account of agricultural experiments and to certain fairs not having been held owing to scarcity which prevailed then in the northern districts of the Province. In Upper Burma the savings also occurred under Experimental Cultivation, due to the provision for seeds and contingencies not having been fully utilised. In Madras nothing was spent for Farm schools, although provision of 1,0 was made in the Budget, and in Bombay the full grant for agricultural experiment was not required.

227. The excess under Labor and Emigration was contributed by all the provinces except Assam where there was a saving due to an over-estimate of fees for inspecting tea gardens and for the Bengal portion of the Inland Labor Transport Fund, the excess in Bengal was due to the smaller recovery from the Assam Administration towards the deficit in the transactions of the Inland Labor Transport Fund.

228. Under *Miscellaneous* the excess in Bengal arose mainly from the salary and other charges of the officer deputed to remove to Calcutta the sculptures, figures, and carvings of the Budhist period discovered in the Swat Valley and Dargai.

229. The expenditure in England fell short of the Estimate owing to short demand for stores and to less expenditure in objects of a literary, scientific, or antiquarian character, and in the purchase of stallions.

#### Section E.-MISCELLANEOUS.

1804-05. Accounts.								Budget.	1805-96. Revised.	Accounts.
1,227,0	RECEIPTS	•	•	•	•	•	•	953,9	1,077,8	1,095,9

of the actuals of the previous year by 131,1. Of the improvement as compared with the Budget, 89,9 occurred under Gain by Exchange, due to a large increase in the gain on the revenue stores of Guaranteed Railways; and 48,7 under Miscellaneous due to an increase in the receipts from Rents and Unclaimed Deposits lapsing to Government, and in the Customs and Zariba receipts of Berbera and Bulhar. Of the falling off as compared with the actuals of the previous year 73,3 occurred under Miscellaneous, owing to the inclusion in the accounts of 1894-95, of the commutation value of pensions lapsed to Government under the King of Oudh's first and sixth loans, and 49.4 under Gain by Exchange due to a falling off in the gain on the transactions of the Assam-Bengal Railway which were adjusted in the previous year at a favourable rate of exchange.

XXII.—Receipts in aid of Superannuation, Retired, and Compassionate Allowances.

1		: Central	Bu	R % A			N-W.			D =	
	India.	Provin-	Upper.	Lower.		Bengal.	P. and Oudh.	Punjab.	Madras	Botn- bay.	TOTAL
Subscriptions to the Accounts 1894-95	8.6		1		-		•			_	
Mintary, Mintary Dudget	3,1	5	•••	1	1	1,5	1,2	6	4,3	5.3	22,
Orphan, and Mc / Ti	7,0	4	•••	1	1	1,7	1,2	7	3,8	5,0	16,
Accounts Accounts	7,7		•••	1	-	1.7	1,1	4	4,0	4,5	20,
Funds	"	1				1,0	· · ·	•	5,1	4,5	21,
Accounts, 1804-95	6.7	1,7	8	2,1	i 1,0	13.7	11,2	6,1	4.7	7,5	55.
ubscriptions to the \ 'Budget . )	5.5	1,6	. 8	2,1	1,1	14,0	11,1	6,0	4,2	6,2	53 <sub>1</sub>
Civil Funds . Revised . \$ 1895-96	5.5	2,3	' 8	2,1	9	13,0	11,2	0.1	4,8	7,0	53,
( Accounts.)	0,0	2,2	. 8	2,2	ý	12,4	11,4	6,1	5,1	7,0	54,
ontributions for Accounts . 1894-05	່ <b>6</b> ດ.g	2,3	2,3	9	4	7,5	5.7	4,3	4.2	23,0	111,
Densions and Gra- ) Budget . )	63,6	1,0	1,8	6	4	6,7	6,1	3.9	4.0	23.5	112,
Revised . \ 1895-90	60,4	1,8	9	?	4	6,9	4,6	3.8	4,0	23,2	107,
Accounts.)	59,7	2,0	9	7	3	7,3	5,0	4.5	4,8	23,5	108,
Accounts. 1894-95	5.3	1,4	5	2	6	3.7	3,3	3,0	2,2	2,1	20,
ther Items . Budget	2.5	1,6	5	6	8	3.3	3,2	1,3	2,3	1,9	18,
Revised . \$1895-96	3.1	1.5	5	ő	4	3,4	3.5	1,3	2,3	2,5	19,
1	3.6	1,5	6	6	5	3,0	3,3	1,2	2,5	2,5	19,
Accounts 1894-95	B1,5	5.0	7	.4	2,1	25,4	21,4	12,0	15,3	37.9	200,
TOTAL Budget 1805-06	74.7	5.5		55	2,4	25.7	21,6	11,9	14,3	37.1	199,
Revised \ 1895-96	76,6	6,0	5	,7 ,8	1,8	25,0	20,5	11,6	10,9	37,2	201,
	77.6	6,1	3	; <b>,</b> 8	1,7	25,1	20,8	12,2	17,5	37,5	204,
	Ster-	Ex-									
	ling.	change.	TOTAL.				•			•	
( Accounts . 1894-95	94.1	78.3	172,1				Acco	unts.	1894-95		382,
Budget )	93.5	77.9	171,4	T	otal, inc	luding	Buds	get .)	_	1	371,
1 Revised 11095-90	995	72.8	169,3		Engla		Revi	sed .	1895-96	j .	370,
( Accounts.)	96,9	73,6	170,5		_	1	Accu	unts .	, ,, ,	1	374,

<sup>231.</sup> As noticed in previous reports, the receipts under the first head are decreasing every year, owing to retirement and casualties amongst old subscribers, but the falling off due to these causes was partly counterbalanced by the unexpected payment in India of donations by subscribers residing in England on attaining Colonel's allowances. The actuals were better than the Budget by 4,9 owing to the receipts in India having been largely under-estimated, and the special receipts in Madras noticed above. In Bengal the net proceeds of the Orphangunj Bazar at Kidderpur showed a small improvement over those of the years since 1891-92.

<sup>232.</sup> Under Subscriptions to Civil Funds the increase in Madras was due to the receipt of subscriptions to the Bombay Civil Fund which were not anticipated when the Budget was framed, and in the Central Provinces to a special contribution to the Bengal Civil Fund.

<sup>233.</sup> The receipts under the head Contributions for Pensions and Gratuities vary with the number and rank of officers in Foreign service. In India the subscriptions on account of officers in the

#### Section E.-MISCELLANEOUS-continued.

## XXII-Receipts in aid of Superannuation, Retired, and Compassionate Allowances—continued.

Berar Administration, which form the bulk of the receipts, were over-estimated. In Upper Burma, the Budget included arrears of contribution of officers lent to the Mong Mit State, but these were realised in the previous year. In Bengal, Punjab and Madras the increases were due to new admissions, while in the North-Western Provinces the decrease was owing to the reversion of certain officers from Foreign to British service.

234. Under Other Items the increase was due generally to receipts from new entrants to the Indian Civil Service Family Pension Fund.

235. In England sufficient provision was not made under the several Funds for the growth of these receipts.

		India.	Central	But	RMA.			NW.				
	1 1	India.			Lower.		Bengal.		Punjab.	Mad-	Bom- bay.	TOTAL
	Accounts . 1894-95 .	3 2		<del></del> .	4.4	1	6,0	Q	2.0	4.8	6,0	24,5
Receipts from Sale ) of Stationery.	Budget .} 1895-96.	2	•••	1,2	5,0	1	6,3	9	1,0	3.5	4.3	23.7
or stationery.	Accounts.	1	•••	1,0	4.7 3.4	2	7.3 ' 7.4 '	I,0 I,2	2,1	4,0	5,7	27.0
`	:	• ,	•••	• •	314	-	7,4	1,2	2,3	5,4	4,7	24.9
(	Accounts . 1894-95.	6.7	2	•••	Q	ı	9,9	5.9	4	6,4	3,2	33. <b>7</b>
Sales of Gazettes and	Budget .)	5.7	2	•••	0, 1	ı	9,4	0,2	3	4.7	3,2	30,5
other Publications.	Revised . 1895-96.	5.3	2	• • • •	8	1	9.7	3,2	4	7.0	3,1	30,4
•	Accounts .	5,-	2	•••	8	I	9,8	2,7	4	7,1	3.1	29,4
(	Accounts . 1894-95	6,2	1,9		3	3	3,1	2,5	6,4	3,0	3,3	27,0
Other Press Re-)	Budget .)	4.3	3,2	•••	3	4	3,3	, 2,1	7.9	5.2	3,4	30,1
cerpts.	Revised { 1895-96.	5.3	2,0	•••	2	3	3.0	4.8	7.9	2,7	4,0	30,8
(	Accounts )	ს,8	Ι, 1	•••	3	3	3,6	5,1	6,1	3,0	3.7	30,0
(	Accounts . 1894-95.	13,2	2,1	-	5,6	5	19,0	9,3	8,8	14.2	12,5	85,2
TOTAL .	Budget .)	10.2	3.4		8,1	6	19.0	0,2	9,8	13,4	10,0	84.6
TOTAL .3	Revised   \$1895-96	10.5	2,8		0.7	5	20,0	9,0	10,7	14.0	12,8	88,2
(	Accounts .)	12,1	1,3 ;		4.5	6	20,8	9.0	, 9,0	15,5	11,5	84,3

236. The variations under Receipts from Sale of Stationery depend mainly on the supply of stationery to State Railways. In Upper Burma there were no receipts from the Burma State Railway, and in Lower Burma they were less than estimated. In Bengal and the Punjab the receipts were underestimated. The increase in Madras was due partly to larger issues to the East Coast and the Bezwada-Madras State Railways, and partly to larger supplies to Local Bodies and Courts of Wards.

- 237. Under Sales of Gazettes and other Publications the receipts in Madras showed a material increase owing to larger sales of Acts and books. In the North-Western Provinces and Oudh the saving was nominal and was due to the transfer to Other Press receipts of recoveries on account of cost of print. ing High Court Appeals.
- 238. Under Other Press Receipts the largest decrease occurred in Madras and was due to a decline in work for private parties at Collectorate Presses. In India the estimate was taken too low. In the, Central Provinces the deterioration was due partly to an over-estimate and partly to a falling off in the income of the Nagpur Jail Press. The increase in the North-Western Provinces and Oudh has been explained above. In the Punjab the decrease occurred under lithographic printing

				XXIVExc	hang	ge.					
1894-95. Accounts.		Amounts. 1895-96. Revised.	Accounts.			-		GAIN + 1894-95. Accounts		- BY FXCF 1805-96. Revised.	<del>-</del>
183,6	199,0	229,1	229,6	GUARANTEED COMPANIES	•	•	•	+68,4	+ 57 -	+ 114,1	+ 122,0
				SUBSIDISED AND OTHER CO	MPARE	KS					
- 16,1	40.5	24,9	-23,5	Southern Mahratta and	Mysor	e .	•	+ 28.4	-	+ 36.0	+ 33.4
+ 4,7	+6,9	-2,0	-7	Indian Midland .	•			+ 21,2	+ 9.8	+23.7	+ 9.0
-8,8	22,4	•••	76,1	Bengal-Nagpur .	•		•	4 12,8	+ 28,5		+34.7
- 2,5		2,I	22	Bengal Central .			•	•	+ 3,4	+ 1.7	+1,6
- 3,9	2.0	3,2	+ 2,8	Rohilkhund-Kumaon	•		•	-	•••	+1	1+
		-359,3		Assam-Bengal			•	1 157,6		32,8	<u>-30.9</u>
•	33-73	537.0	<b>V</b> 1	TOTAL SUBSIDISED AND O	THER	Compani	es .	+ 222,2	+ 102,2	+ 28,7	+47.9
										K	2

## Section E.—MISCELLANEOUS—continued. XXIV.—Exchange—continued.

S1 1894-95.	TRRLING A	AMOUNTS. 1805-06.			GAIN + 1894-95.	or Loss	- BY EXCI	IANGE.
Accounts.	Budget.		Accounts.		Accounts.	Budget.	1805-96. Revised.	Accounts.
				REMITTANCE ACCOUNTS.				
293,3	293,6	256,8	254,1	East Indian Railway Advances .	13.3	6,5	+ 14,7	+ 13,1
92,6	60,0	161,6	164,2	Rajputana-Malwa Railway Advances	. +10,0	<b>—</b> 3	+ 11,7	+ 10,7
56,3	100,0	675	66,8	South Indian Railway ditto .	. —7.4	4	+4,9	+4.6
20.3	32,3	25,0	24,8	Bengal and North-Western Railway Adv	ances – 9	2	+ 1,5	+ 1,4
406,3	271,1	160.0	145.9	Miscellaneous	31,3	-63,6	+ 10,8	21,4
				TOTAL RESISTANCE ACCOUNTS	62,9	-71.0	+ 43,6	+8,4
				Total	. + 227.7	+ 88.4	+ 186,4	+ 178,3

239. The receipts under this head exceeded the Budget Estimate by 89,9, but fell short of the actuals of the previous year by 40,4. Of the improvement over the Budget, 70,6 occurred in the gain by exchange on revenue stores of Guaranteed Railways. The remainder is the net result of a number of smaller variations, the most important of which are the following -A falling off of 27,1 on the Southern Mahratta Railway due to smaller withdrawals of capital both in India and in England, and to the rise in the rate of exchange. A loss of 30,9 on the Assam-Bengal Railway, due to the transactions of the Railway being adjusted at the previous half year's rates of exchange which were more unfavourable. The East Indian Railway advances are adjusted at the official rate of exchange, which being smaller than the average rate of the year, led to a gain of 13,1 instead of a loss of 6,5 provided in the Budget. Under miscellaneous remittance transactions also, there was a considerable improvement, owing partly to the average rate of the year having been higher than the official rate, while in the Budget Estimates it was assumed to be lower, and partly to some special payments in India at the more favourable rate (official rate of exchange) on account of Zanzibar bills, the Uganda Railway and remittances of officers and men of the Hongkong Regiment and Asiatic Artillery. The decrease compared with the actuals of the previous year occurred chiefly in connection with the transactions of the Assam-Bengal Railway. As the original share capital of the Company had not been exhausted at the beginning of that year, the withdrawals during it were set off against that capital and were therefore converted at a rate of exchange considerably higher than the average rate of the year.

#### XXV.-Miscellaneous.

	<del> </del>	l	- 4				_==_				<u> </u>	
	· ·	India.	Central Prov- inces.	,Upper.	Lower.	Λ\sam.		NW. P. and Oudh.	Punjab	Mad-	Bem-	TOTAL.
Gain by Exchange on Transactions in India.	Accounts 1894-95 Burlget 1895-96 Accounts	5.5 6,3 1,4 1,1	•••								1,4 1,5 1,2 1,3	6.9 7,8 4,7 2,7
Premium on Bils .	Accounts 1894-95 Budget Revied 1895-96 .	13.1 9.5 9.7 12,4	5 1 1	2,2 3,0 2,0	2,0 2,0 1,0	2	5.7 5.7 5.5 4.8	4 4 4 3	9 8 9 1,0	8 1,5 9 1,0	5,2 4,2 5,4 5,1	31,0 27,4 26,8 <b>28,</b> 1
Undalmed Deposits	Accounts 1894-95 Budget Revised 1895-96 Accounts	1,3 8 7 20	1,0 2,0 1,0 2,4	8 6 6 7	2,2 8 1,6 1,3	2.7 6.5 3.9 8.3	43.8 30,0 45.3 45.4	5.7 6,0 6,0 8,3	5,5 3.5 4.5 6,1	7,4 4,2 4,1 5,3	4.7 2,0 7 7	76,3 62,4 69,3 81,1
Government Audit Fees.	Accounts   1894-95	2,2 2,8 2,4 2,6	2			1 1	7,1 7,5 6,2 6,9		•••	1,1 1,2 1,2	1,2 1,4 1,3 1,2	11,7 13,0 11,4 12,0
Contributions	Accounts 1894-95 Budget Revised Accounts 1895-96		1,3 1,4 1,4	•••		•••		10,5 10,6 10,5 10,5	  I.4	8,0 8,6 9,0 9,2	3 3 3 5	20,1 20,9 21,2 23,1
Rents	Accounts : 1894-95   Revised   1895-96	. 1,3 1,3 1,3	3.2	10,4	15.0 15.4 17.4 17.7	1,4 1,6 1,8 2,3		16.1 14.6 10.5 17.0	4,3 4,0 4,2 4,3	44,1 40,9 44,5 44,2	1,1 1,1 1,1 1,0	110,5 100,0 114,0 117,5
Miscellaneous Fees. Fines, and For- feitures.	Accounts. 1894-95 Budget Revised . }1895-96 Accounts.	3,6 3,4 3,6 4.3	4 4 4 4	•••	1 1 1 1	2 4 3 3	30,5 27,0 32,2 30,3		8 7 8	6,8 6,5 7,2 7,7	1,2 1,1 1,0 1,0	43,6 39,8 45,6 40,1

## Section E.—MISCELLANEOUS—continued. XXV.—Miscellaneous—continued.

		India.	tential frov-, inces.	bt RMA. Upper. Lower.	, \ssam.	Bengal.	NW. P. and Ondh.	i'unjab.	Mad-	Bom-	TOTAL.
xtraordinary Item	Accounts: 1894-95 Budget Reviser Accounts: 1895-96			3.1	3.0 1,7 1,6	250	70,0	5,9 6,3 7,0 6,5		5,2 7,6 10,0	85,0 15,6 18,0 22,2
Other Items .	Accounts 1894-95 Budget Revised Accounts 1895-96	27,4 12,3 9,9 10,2	2,6 3,1 3,2 2,9	2   3,6 2   4,5 4   4,0 9   4,5		3 <sup>6</sup> ,7 37,0 35,1 34,6	6,6 3,6 3,6 3,9	8,2	16,0 15,2 15,0 13,9	34,5 27,0 35,3 37,5	13 <sup>8</sup> ,0 112,3 117,4 117,5
Total	Accounts 1894-95 Budget 1895-96 Accounts 1895-96	54.4 56.4 29.0 35.0	10,1	45,0 40,0 48,4 54,4	10,1 11,7 8,9 14,0	128,5 117.7 128,8 120,8	35.3	25,6 23,0 20,4 27,8	84,2 78,1 82,0 82,2	54,8 46,2 59,3 58,3	475.2 427,0
•		Ster- ling.	1 x- change.	TOTAL.							
England .	Accounts 1504-05 Budget () Revised Accounts () 1805-00 (	4.8 2.5 3.2 4.7	3.9 2.1 2.4 5 3.5	8.7 4.0 5.0 8.2		l, includ igiana.	ling \	Account Budget Revised Account	13		531,8 490,8 432,0 433,5

240 The falling off in Gain by Exchange in India was due to military and other payments at Hyder-abad having been made in British Indian currency instead of in local currency.

241. The improvement under Premium on Bill's occurred almost entirely in India and Bombay and was the result of the extension of the system of drawing off surpluses by means of Supply Bills. In Upper Burma the failing off was due to telegraphic money orders having, to a certain extent, superseded Supply Bills. The receipts in Bengal showed a decrease for the first time since 1890-91, due to a shrinkage in the demand for bills, chiefly on the Assam and Central Provinces treasuries. The head Unclaimed Deposits is subject to considerable fluctuations. In most of the Provinces the lapses to Government at the close of the year were particularly high. The decrease in Madras under Government Audit Fees was due to a change in classification, under which the contribution paid by the Madras Municipality on account of the Local Funds Controlling Establishment in the Accountant General's Office was transferred in the accounts to the next succeeding minor head "Contributions," Under Rents the expansion of revenue in Burma was due to the construction of new bazaars. In Assam the improvement was due to special realisations on account of hats in the Kamrup district credited to this head for the first time. In the North-Western Provinces and Oudh the increase was due to the inclusions of the gross transactions in the Sawad-i-shahr estate in the Agra district formerly treated as a Personal Ledger Account In Madras the receipts include Choultry and Market rents and Bungalow fees and are subject to considerable fluctuations. The increase under Miscellaneous Fees, Fines and Forfeitures was almost wholly due to partition fees and fees for the survey of tea lands in Bengal. Under Extraordinary Items the figure in Bombay represents the moiety of the sale proceeds of a piece of land forming part of the Tank Bandar estate purchased by the Bombay Municipality from the Port Trust and applied equally to the reduction of the interest bearing and non-bearing portions of the debt created against the Trustees under the Port Trust Act. In the North-Western Provinces and Oudh the amount represents the realisation of the capitalised value of abatement of Land Revenue on land acquired for the Robilkhand-Kumaun Railway. The figure in the accounts of 1894-95 represents the commutation value of pensions lapsed to Government under the King of Oudh's first and sixth louis in order to bring the outstanding principal of the loans into accordance with the amount of peusious payable on 31st March 1895. In Upper Burma the credit represents the amount recovered from the Home Government on account of a moiety of charges incurred in 1894-95 in connection with the Mckong Commission.

242. Under Other Items the increase in Bombay was under Customs and Zariba receipts in the revenues of Berbera and Bulhar. The increase under Customs receipts was due to direct importation of rice in large quantities from Calcutta, and to a large number of shooting parties visiting Berbera, and the duty paid by them on supplies imported and hides and skins exported. The increase in Zariba fees was due mainly to the large export of camels and cattle of Nussowa during the recent operations in Tigre and also to the enhancement of fees levied on hunting trophies exported by individuals other than sportsmen for purposes of trade. The large receipt in 1804-95 in India represents the refund by the Home Government on account of the charges of the Royal Commission on Opium, while that in the North-Western Provinces was due principally to the sale-proceeds of 1,000 gold mobius presented by the Nawah of Rampur on the occasion of his installation.

243. In England the receipts include 1,1 as "Conscience Money," the remainder of the increase was due to fines and penalties incurred by contractors in providing stores.

## Section E.—MISCELLANEOUS—continued.

1894-95-							18.)5-96.	
Accounts.						Budget.	Revised.	Accounts.
6,065,7	Expenditure	•	•	•	•	6,103,7	5,964,9	5,933,3

244. The charges under this head were less than the Budget Estimate and the actuals of the previous year by 170,4 and 132,4 respectively. In Exchange there were savings of 145,9 and 144,5 being due to the higher rate obtained. In the sterling expenditure, however, there were excesses of 11,6 and 9,8 respectively, resulting in the first case mainly from increased expenditure on account of Civil Furlough and Absentee Allowances and payments of pensions and store charges, counterbalanced by a saving in the payments in respect of stores lost in transit to India. The Indian expenditure was less than the Budget by 36,1, owing chiefly to savings under Territorial and Political Pensions, due to lapses by deaths, under Stationery and Printing in charges of Government Presses, and under Miscellaneous chiefly due to the charges against the reserve provided in the Punjab Budget having been shown under the appropriate heads. Compared with last year there were savings under Territorial and Political Pensions, but they were more than counterbalanced by an increase under Superannuation and Retired Allowances owing to new pensions exceeding lapses by death.

## 27.—Territorial and Political Pensions.

									, <del></del>		<u>.=</u>
		India.	Central Prov- mees.	BURMA. Upper, Lower.		Bengal.	N -W. P. and Oudh.		Madias	Bom-	TOTAL.
			-' ;		<u> </u>		·	-			
Territorial and Political Pensions.	Accounts 1804-95. Budget . Revised . Accounts	20,4 21,9 20,0 21,3	25.9 20,1 25.2 25.5		1,0	110,6 110,0 108,8 109,7	94,0	23,0 22 I 21,7 21,7	71,0 07,9 07.5 05,2	71,3 70,7 70,5 04,7	421,0 419,7 400,0 399,5
Charitable Allow-	Accounts 1894-95. Budget . Revised . Accounts 1895-96.	4,0 4,0 3,9 4,0	***	13,4   2,6 13,5   2,6 12,9 2,5 13,3 2,6		6 7 6 7	6,8 6,8 7,2 7.3		3 3 2 2	3	37.4 37.5 30.7 37.7
TOTAL .	Accounts 1894-95 - Budget Revised 1895-96 Accounts	24,4 25,9 24,5 25,3	25.9 20.1 25.2 25.5	16,0 16,1 15,5 15,9	9 1,0 9 8	111,2 110,7 109,4 110,4	104.7 100.8 98,0 97.9	32,7 31,4 31,0 31,2	71,3 65,2 67,7 65,4	71.3 77.0 70.5 64.8	458,4 457,2 442,7 437,2
A MANAGEMENT VALUE AND AND AND AND AND AND AND AND AND AND	· · · · · · · · · · · · · · · · · · ·	Ster-	l.x- change.	TOTAL							
England .	Accounts 1894-95 Budget	- 6,9 9,4 9,5 9,6	5.8 7.8 7.2 7.3	16,7		includi land .	ng } B R	ccounts udget evised ccounts	.} 180	м-95 . Б-96 .	471,1 474,4 459,4 454,1

245. As in previous years the payments on account of Terri orial and Political Pensions showed a decrease compared with the Budget Estimate owing to lapses. In India and Bengal the decrease occurred in the pensions of the Mysore and Nizamut Families, respectively. In the North-Western Provinces there were lapses by the death of certain members of the Ex-Royal Families of Oudh and Delhi, partly counterbalanced by increased expenditure under Charitabie Ailowances. In Madras the payments of Carnatic stipends were largely in excess of the Budget, but there was a material decrease in the Tanjore pensions and under Commutations. In Bombay in spite of the payment of arrears to Yemen Stipendiaries and heads of Tribes at Aden, there was a large saving caused by lapses and unclaimed amounts, the non-utilization of some special grants, and the adjustment of certain Wasika pensions under 14.—Interest on other Obligations.

<sup>246.</sup> The expenditure in England varied only slightly from the Budget.

#### Section E.-MISCELLANEOUS-continued.

## 28.—Civil Furlough and Absentee Allowances.

									Budget.	1895-96. Revised.	Accounts.
India									6	4	τ
Bengal	•	•					•		1	1	•••
Madras		•	•			•		•	1	1	I
Bombay		•	•	•	•				2	5	4
											*******
						To	TAL		1,0	1,1	8
England		•	•	•	•	•	•	•	218,0	224,0	223,5
Exchang	ge .	•	•	•	•	•	•	•	181.7	<b>1</b> 68,9	169,9
		,	TOTAL	, INCL	UDING	ENGL	AND	•	400.7	394,0	394,2
	Bengal Madras Bombay	Bengal . Madras .	Bengal	Bengal Madras Bombay  England Exchange	Bengal	Bengal	Bengal	Bengal	Bengal	India 6 Bengal	India

247. The charges incurred in this country depend on the number and grade of officers lent to foreign service on leave. The Bombay Budget proved too low.

248. The increase in England occurred in the absentee allowances of officers of the Indian Civil Service.

### 29.—Superannuation Allowances and Pensions.

249. The total Indian expenditure showed an increase of 6,5 on the Budget Estimate and of 24,3 over the actuals of the previous year, the excess occurring solely in the first minor head Superannuation and Retired Allowances under which the charges are increasing annually owing to the amount of new pensions exceeding the lapses from death.

	}			Central	Bur	MA.	t	ı	'N.W.	i	Mad-	1.	1
			India	Prov-	Upper.	Lower.	,Assam 	Bengal		Punjab.	ras.	Bom- bay.	TOTA
		. 0	-	1					,		6	1	· · · · · · · · · · · · · · · · · · ·
Superannuation and	Accords . Budget . 5	1894-05 .	45.2	26,7	4,4	20,8	0,2	181,8	192,3 194,8	93,2 94,8	141,6	175,8	809,1
Retired Allow-		1805-96.	· 45.3	27.5	5.3 0.5	30,0		180,4	195,9			178,0	913,5 922,8
ances.	Accounts .		47.2	27.2	0,7	31.5	9.3	187,8	190,3	95.3		178,5	925,1
1	Accounts .	1894-95	1,7	1,				1,7	2,7	2,3	2,5	3,8	15.3
ompassionate Al-	Budget .)		1,0	8	•••	•••	1	2,2	3,1	2,2	2,3	3,6	15,0
low ances.		1995-96 .	1.8	7	***	•••	1	1,8	2,0	2,2	3.0	3.4	. 15,6
•	Accounts .)		1,8	5		•••	1	2,1	2,6	2,0	3,0	3,2	15.3
	Accounts .	1894-95	2	3	7	7	2	8 .	1,4	9	1,5	1,2	7,9
ratuities	Budget )		. 6	2	7	1,2	3	8;	1,0	1,1	1,5	1,2	8,6
i diunies	Revised . }	1895-96	1	2	5	7	3	8 :	1,4	8	1,7	1,5	
•	Accounts . )	i	••	2	7	7	2	3 '	٠,٥	9	1,7	1,0	7.7
A 1	Accounts .	1804-05	1			خ	, 1	5.3 :	1,2	7	I'O	5	9,1
lilitary Orphan	Budget . 3	24 /3	1			2	1	5.3 1	1,2	9	1,3	3	9,4
and Medical Re-	Revised .	1805-9 .	ı			3	)	1.5	1,0	6	1,2	7 !	8,5
tiring Funds.	Accounts .	- 7.7		1	•••	3	1	4.2	1,0	7	1,1	9	8,4
I	Accounts .	1894-95 .	6			•••	1	1,0	2,1	8	2,2	1,2	8,0
ensions of the Mili-	Budget .)		2		••	•••	1	1,5	2,2	1,0	3,3	8	9,1
tary Funds.	Revised	1895-90	O	•••		•••	I	8	2,1	1,1	2,8	1,1	8,6
,	Accounts .)		5		•••	***	•••	8	2,4	1,2	1,8	1,1	7,8
(	Accounts .	1894-95 .	1.9		•••			2	•••		8	3	3,2
ensions of the Civil	Budget .)		2,2				•••	2	•••	•••	8	4	3,6
Funds.		1895-96 .	1,9	'	• · ·	•••		2	•••	•••	8	4	3.3
•	Accounts .)	!	1,7	! !	•••	•••	•••	2	•••	•••	8	4	3,1
•	Accounts .	1894-95	1	} } ••• ∶	•••				1,9		1	1	2.2
ther Charges .	Budget .)		6	•••	•••		•••	•••	1,8	•••	I	I	2.6
inci Charges .	Revised . {	1895-96	•••	•••	•••	***		•••	1,8	•••	1	•••	1,9
(	Accounts . )		I				•••		1.5	1	••	•••	1,7
4	Accounts .	1804-95	49,7	27,2	35	.9	9.1	190,8	201,6	07.9		182,9	944,8
TOTAL .	Budget . )	ا	50,6	27.5		,0	9,8	194.4	204, I	100,0		180,1	Q02,6
A OTAL .	Revised	1895-96 .;	51,1	28.4	40	,0	9.0	104.5	_		153,0	180.0	968,7 969,1
(	Accounts . )		51,3	28,0	40	),2	9.5	195,8	204,8	100,2	153.6	185.7	
	1	i					<u>'</u> -	<u></u>				į	
			Ster- ling.	Ex- change.	Тот	AL.						;	
		1							_	_	- 0		
4	Accounts .	1894-95 .	1.789.0	1,488,4	3.277	.3				ccounts	. 189		4,222,1 4,285,5
ngland	Budget .)	- 74 70		1,510.4	3,322			i, includi	ագյո	udget evised	180		4.205.5
···Bistilli				1.370.3	3,201		En	giand.		ccounts			4,167,8
	INC VIOLUS - >				3,198								

والمستنين والمستشارة المقارات والموادية المراجع المحاضية المحاضية المحاضية

#### Section E.-MISCELLANEOUS-continuea.

### 2).—Superannuation Allowances and Pensions —continued.

250. The following statement shows the growth of expenditure under the first minor head durin the last six years:—

1890-91		•				•		765.5
1891-92	•		•	•	•	•		792,6
1892-93							•	830,4
1893-44	•	•						863,5
1894- ,5	•	•	•		•			899,1
1805-06	_	_			_	_	_	6.25.1

- 25t. The increase was due mainly to sufficient allowance not having been made for the normal growth of the expenditure, specially in Bengal and Madras. In Bombay, however, the Budget was overestimated and had to be reduced in the Revised.
- 252. Under Compassionate Allowances the excess over the Budget in Madras was due to the payment of an allowance of R50 per mensem undrawn from 1886. The larger payments in Bombay unde Gratuities were due to the reorganization of the Survey and Police Departments.
- 253 Under Military Orphan and Medical Retiring Fund the excess in Bombay was due chiefl to payment of marriage portions and arrears.
- 254. Under Pensions of the Military Funds, the Budget Estimate of Madras provided for arrea payments, which, however, did not take place. The Bengal Budget was over-estimated.
- 255 In England there was a large decrease in the payments on account of the Military Funds, but his was more than counterbalanced by an increase in the pensions of officers of the Uncovenanted Service

### 30.—Stationery and Printing.

		Central	$B: \cdot$	of As		i 1	NW			•	
	Ind	Prov-	Cppe	Lower.	Assam.	Hengal.	P. and Oudh.	Punjab.	, Mad- ; tas-	Bom- bay.	TOTAL
Stationery Office Accounts 1894-95 Budget Revised 1895-96	•••	•••		•••		15.4 15.7 15.7		,	2,8 2.7 2.9	2,5 3,2 2,7	20.7 21, 21,
Purchase of Sta- Budget 7	! !	7	7	··· 6 5		15,3	6,6	12,2	31,0	51,4	20,, 294,0
tionery Revised . 1805-96	1	7 5 5	7 5 6	7 6		203,3 217,9 205,7	7.2 7,1 0.9	13,7 12,1 12,9	31,1 38,5 3 <b>7</b> ,4	51,8 51,2 40,3	3104 324,1 314,0
Government Presses.   Accounts: 1894-05 Budget Revised Accounts: \$1895.96	81.5 84.3 84.2 70.5	7,8 8.1 7.7 7,6	•••	32,4 35,5 30,8 31,0	6,9 5,6 6,3 64	40,7 38,9 35.7 <b>35</b> .9	33.1 27.5 28.5 28,1	19.1 20,6 18.5 18,4	30, <b>5</b> 30,8 31,0 31,0	30,2 31,8 28,9 30,9	282,4 283,4 271,0 205,5
plied from Revised 3895-96	-102,6 -200,1 -20 <sup>6</sup> ,1 -215,6		2,1 2,0 2,0 2,1	20,8 ; 22,5 ; 22,5 21,0	2,6 2,8 2,8 1,9	50,0 70,0 65,0 51,6	18,8 22,2 23,4 34,9	10,3 8 5 9,5 10,0	49.8 38.5 42.7 54.2	33,5     30,0     30,0   349	•••
plied to Poetal Revised . 1894-95 Budget . Revised . 1895-96 Departments	-16,5 -18,7 -15,5 -21,7	•••	•••			•••		•••	***		16,5 18,7 15,5 21,7
Other Charges - { Accounts 1894-95   Budget   Revised   Accounts   1895-96	6 8 6 6	1.6	•••		1	3,1 3,0 3,2 3,2	6.9 3.5 6.3 7.1	0,5 5,0 1,0 7,4	5,6 7,4 5,5 5,5	1.3 8 7 5	25,7 24,0 24,0 25,8
TOTAL Accounts 1894-95 Revised 1895-96	-126,0 -142,6 -136,7 -101,1	14.8 23.3 17.8 17.6	6 5'	6 6 1,5 2,5 5,3	9,6	299.4 331.8 337.5 314.7	65,4 60,4 65,3 77,0	48.1 48.7 47.0 48.7	119,9 110,5 120,0 131,1	117,0 113,5	606,3 620,7 631,1 605.2
England.	Sterling.	Ex- change	TOLAL	-						-	
Stores . Sto	35.3 40,0 39.3	34,0 29,4 30,1 29,9	70,1 64,7 70,1 69,2								
Other Charges . { Accounts. 1894-95 Budget Revised Accounts. } 1895-96	7,0 6,6 6,2 6,2	5,8 5,5 4,7 4,0	12,8 12,1 10,9 10,8	Tot: Er	al, i ngland.	ncludin	g) Bui Rei	counts.dget .vised .counts.	} } 1895	-95 ·	695,2 697,5 712,1 685,2
Total England Accounts. 1894-95 Budget 1895-96 Accounts.	48,5 41,9 46,2 45,5	40.4 34.9 34.8 34.5	88,0 76,8 81,0 80,0								

#### Section E.-MISCELLANEOUS-continued.

## 30-Stationery and Printing-continued.

- 256. Under Stationery Office at the Presidency there were savings in Bengal and Bombay, partly counterbalanced by an increase, due to larger contingent expenditure in Madras. The saving in Bombay occurred chiefly under "Freight on English Stores" and "Forwarding charges."
- 257. Under Purchase of Stationery, the charges in Bengal considerably exceeded the Budget, owing to increased demands from the North-Western Provinces and Oudh and the Postal Presses for certain kinds of paper. In Madras the Estimate was placed too low. The saving in Bombay was due to the inability of the mills to meet indents before the close of the year. There was also a small saving in the Punjab, due to reduced charges in the Revenue and Judicial Departments for stationery purchased in the country.
- 258. Under Government Presses there were savings in almost all the provinces. In India more work was done by the Central Press for the Postal and Telegraph Departments than was anticipated, resulting in larger deductions from the gross charges. Lower Burma showed savings in the pay of extra and piece establishments, and in the outlay on materials and stock. The reduction in Bengal occurred partly under Establishment and partly in the Contingent charges of the Bengal Secretariat and Presidency Jail Presses. In Punjab the saving occurred under lithographic printing.
- 259. Under Stitionery supplied from Central Stores the demands exceeded the anticipations in Madras, North-Western Provinces, Bombay, and Punjah. The excesses were due chiefly to increased demands of Departments and to the issue of new articles. The decrease in Bengal was on account of smaller demands for printed forms. In the Central Provinces the large decrease in the actuals of the previous year was due to smaller indents in that year on account of accumulated stock.
- 260. The Stationers supplied to the Postal and Telegraph Departments showed an increase. Under Other charges the increase in the North-Western Provinces and Punjab was caused by high charges meurred under Printing at Private Presses. The saving in Madras was due principally to less work being given to private Presses.
  - 261. In England the charges for stores were larger than was estimated for.

#### 32 - Miscellaneous.

262. The Indian expenditure showed a saving of 6,9 on the Budget, chiefly under the heads Pettv Establishments and Other items, partly counterbalanced by excess expenditure under Charitable Donations, Remittance charges, and Special Commissions of Enquiry.

,	in the trial gray and in	•			,	•	-				+	
-			,	Вет	CM C.		;	,		• -		
	:	India.	Central Prove- mees,	Upper.	ı - ≀	A-sam.	Bengal	'NW P. and 'Oudh.	Punjab.	Mad-	Boin- bay.	TOTAL.
		:	-	•		•			_		,	
				i			i				;	
(	A counts 1804-05	. 3	2	7	5	3	, 8	9	1,1	7	1,1	<b>6</b> o
Allowances and Re-)	Budget . )	3	I	0	(,	. 5	1.1	, o	8	1.0	1,4	7,0
wards.	- Revised - <b>{</b> 189 <b>5-9</b> 0 ;	ı,	3	y	5	i 4	. 7	( )	1.0	7	1.1	6, 1
(	Accounts 2		2	ų	6	4	8	6	()	6	1,0	6,7
,						!				1,8		• • •
(	Accounts 1804-05	5.5		, 6	7	4	2,7	4,8			1,3	19,7
Remittance Charges	Budget )	5,2	6.	· 7	Ü	1,0	3.5	311	1.6	<b>;,2</b>	1,2 1,8	20,7
The minutes are mingary	Revised . { 1895-90 .	3.8	5			1,2	2,0	4,6	2,5	1,0		20,2
(	A.counts )	4,3	1,0	O		1,4	2,1	5.5	2,0	1,0	2,1	22,3
,	Accounts 1894-95	8 ;	2	1	. 2	3	11,6	3.7	5	5,6	6,3	29.3
4 3 cm 3 5 m 13 mg (	Budget . 7	ੂ ਤੋਂ :	2	1		5	10,4	3.9	- 6	5,6	7,1	29.5
Charmable Dona.	Revised \$1895-96	8	2	. 1	. 3	3	12,8	3,0		5,7	6,5	30,8
	Accounts 1 agg-90	8	3	; 1	. 3 . 2	3	14,1	3,0		5.8	6,6	32,2
	Accounts	١	.,	•		•	747.	, J		3.0	.,,,,	3-,-
	Accounts 1894-95	1	1,8	7	8	1,5	1,5	1 6	1,0	2.2	6	10,3
Rewards for De-	Budget .)	. 1	2.3	i 6	1,0	1.8	1.0	8	1,1	2,4	7	12,7
struction of Wild }	Revised . \ 1895-96 .	1	-,5	8	9	1,6	1,0	8	1,0	2,2	6	12,1
Animals.	Accounts	1	2,0	8	8	1,5	1,8	8	1,1	2,3	6	12.7
•				Ì	!	1		(				
,	Accounts 1894-95 .	1,5	2,7	4.7	6,4	5.9	6,2	4.1	6.3	25.7	1,6	65.1
Bass Reachtishmans	Budget . )	1,0	2.7	5,0	6,9	0,7	0,5	4,2	6.4	28.7	1,6	70.3 08.4
Petty Establishments }	Revised . \ 1895-96 .	1,4	2,8	5,0	6,8	6,2	6,6	4.3	6, ;	27 1	1,5	06.0
(	Accounts )	1,4	2,9	5.0	0.7	5.7	6,9	4.3	6,9	25.3	1,5	00,0
		•		1	1			<b>,</b> 1	;		2	14 0
s (	Accounts 1894-95 .	13,7	•••	•••		•••		3	***	2	5	2,0
Special Commis-	Budget . )	• •	•••	•••	•••		1,0 1	3				1.3
sions of Enquiry.	Revised . {1895-96	1,1	***		•••	•••	1,4	i	4			3,0
(	Accounts )	1,1	•••	•••	***	•••	4 9-4	-	•	- 1	j	
				1	•••		3	3	2		1	10
Irrecoverable Loans	Accounts 1894-95	•••	•••	*	•		4	2	***	•••	•••	1,7
written off.	Budget . )	4	•••	•			2	1	•••	•••	•••	7
written off.	Revised . 1895-96 .	4		1			3	1	I	1	•••	7
•	Accounts )	••••			İ	1	· [			<u></u>		
`~~****		<u></u>									-	

Section	EMISCELLANEOUS-concluded
32.	-Miscellaneous-continued.

		1	Central	Bui	EMA.	1		NW.				l
		India.	Prov- inces.	Upper.	Lower.	Aquam	Bengal.		Punjab.	Mad-	Bom- bay.	TOTAL.
Rents, Rates, and Taxes.	Accounts 1894-95 . Budget Revised . Accounts 1895-96 .	2,1 2,0 2,2 2,3	 I	•••	1,7 1,8 2,7 2,7	3 4 2 3	2,5 3,4 2,7 2,8	•••		9 1,0 9 1,0	10,3 9,8 9,9 9,9	17,8 18,4 18,7 19,1
Extraordinary Items {	Accounts 1894-95. Budget . Revised . Accounts 1895-96.	•••	•••		••• (	•••	4	 1,1 1,1	•••	•••	  1	4  1,1 1,6
Other Items	Accounts 1894-95 Budget . Revised . } 1895-96 Accounts	1,3 9 0 8	5 6 2,6 2,1	 1 1,0	6 6 1,0 5	9 1.4 5 8	6,0 6,5 6,7 7,6	4,0 4,1 4,1 3,9	1,4 12,5 1,5 1,1	10,3 10,0 11,5 10,8	8,9 7.1 7,2 5.9	33.9 44.7 36,1 34.5
TOTAL .	Accounts 1894-95 Budget	25,3 11,3 10,8 10,0	5.9 0,5 9,0 9.5	17,8 18,6 20,4 20,6	:	9,6 12,3 10,4 10,3	31,6 34,0 38,5	18,5 17,2 19,1 20,0	11,0 23,0 13,2 13,6	47,2 53,0 50,0 47,7	30,8 29,4 28,6 28,3	198,6 206,3 195,8 199,4
, , , ,		Ster- ling.	Fx- change.	lotal.								
England . {	Accounts 1894-95 . Budget . Revised . 1895-96 . Accounts	40,0 21,4 10,0 18,5	33.2 17.0 11.3 14.1	73-2 39-3 33-3 32-6		Total, Eng	includi land.	ng } l	Account Budget Revised Accounts	.} 180	94 <b>-</b> 95 95-96	271,8 245,6 279,1 232,0

- 263. Allowances and Rewards were over-estimated in Bengal and Madras. The excess in Upper Burma was du to an increase in the number of officers who appeared in the Language Examination and earned rewards. The excess over the Budget and the alturds of the previous year in Bombay was on account of rewards, partly counterbalanced by fees to members and assessors on Examination Committees.
- 264. The falling off in Remittance charges noticed in last year's report has received a check and the actuals have exceeded the Budget Estimate. The largest increase occurred in the North-Western Provinces and the Punjab due in the former to heavy expenditure on remittances sent to other Provinces, and in the latter to large remittances of specie to the Chitral Relief Force. The Bengal Budget was over-estimated. The saving in Madras was due to the opening of Currency Agency chests in District Treasuries. In Bombay the excess was due to a special remittance to Rangoon.
- 265. Under Charitable Donations the excess in Bengal was due chiefly to a special grant towards the cost of the land for the Leper Asylum at Gobra.
- 266. Lower Burma and Assam over-estimated the expenditure on Rewards for Destruction of Wild Animals, while in the Central Provinces the charges were higher than anticipated.
- 267. The savings under Petty Establishments in Lower Burma were due to vacancies, and in Madras to smaller charges on account of markets and Choultries. The Assam Budget was over-estimated.
- 268. The charge in India under Special Commissions of Enquiry was on account of the Mining Regulations Committee and Mr. Jacob's pay and travelling allowance drawn in India while on deputation with the Royal Commission.
- 269. The excess under Rents, Rates, and Taxes in Lower Burma was caused by the enhancement of the Municipal Tax in the Rangoon town. The commutation value of lapsed Wasika pensions revived during the course of the year under Government orders appeared under Extraordinary Items in the North-Western Provinces.
- 270. Under Other items the largest saving was in the Punjah, where the expenditure met from the special provision of 10,0 under Miscellaneous and Unforeseen charges was classified under the appropriate heads in the accounts. This saving was slightly reduced by an excess of 5 on account of the loss incurred in disposing of Kabuli rupees received at Kurram in payment of revenue due to Government. The saving in Bombay was due chiefly to smaller repayments of loans by some District Boards. In the previous year a special payment of 1,6 was made to Messrs. Thomas Cook and Sons for the loss sustained by them in 1892-93 in connection with the carriage of pilgrims. In Upper Burma the excess was due to refunds of fines imposed by Political Officers in the Chin Hills and Shan States having been transferred to this head from Law and Justice, to which they had bitherto been erroneously debited. In Bengal the increase was due to larger payments on account of refunds. Sufficient allowance was not made in the Central Provinces and Assam for the fluctuations of this head.
- 271. The decrease in the English expenditure was mainly on account of smaller payments in respect of stores lost in transit to India.

### Section F.—FAMINE RELIEF AND INSURANCE.

1894-95.					1895-96.	
Accounts.				Budget.	Revised.	Accounts.
610,2	Expenditure	•	•	• 55,0	585,5	586,5

272. The Budget Estimate provided under this head for only a small expenditure on direct Famine Relief and on the construction of Protective Irrigation Works. Including the net charge on the revenues, on account of the Protective Railways constructed through the agency of Companies, which though shown under the Railway Revenue Accounts, is chargeable to this grant, the total amount provided on account of this grant was 421,8. In the Revised Estimate the grant was increased to 1,000,0 which included a provision of 534,8 for the construction of Protective Railways.

273. The following statement shows how the above sum of 1,000,0 was applied:

Famine Relief	and I	ns <b>ura</b> nce.
---------------	-------	--------------------

1894-95. Accounts.							Budget.	1895-96. Revised.	Accounts.
10,2	Famine Relief .			•			5.0	10,5	18,3
556,9	Construction of Protective	Railways	•	•	•	•	•••	534,8	529.9
43, r	Construction of Protective	Irrigation	Work	ss.	•	•	50,0	40,2	38,3
610,2				Ton	<b>FAL</b>	-	55,0	585.5	586.5
	Raile	way Rei	enus	Acc	count	•			
236,7	Net charge on account of	Indian Mi	idland	Raily	vay		225,5	259,9	274,0
153,1	77 77 29	Bengal-N	agpur	Railw	7ay	•	141,3	154.6	139.5
389,8				To	JAI	•	356,8	414.5	4 1 3, 5
0,000,1		GR	AND	TOT	'AL	•	421,8	0,00,1	1,000,0
1894-95-	33	.—Fam	ine	Rel	ief.		Budget.	1895-96. Revised.	Accounts.
Accounts.	Central Provinces .			•			•••	3	1
7.3	Bengal		•		•	•	5,0	•••	Ĭ
2,7 2	North-Western Provinces		•		•	•	•••	10,0	17.9
_	Madras			•	·•	•	•••	2	2
				Т	OTAL	•	5,0	10,5	18,3

274. The expenditure of 1894-95 in the Central Provinces was incurred in the relief of distress in the Damoh and Saugor Districts and in Bengal in Durbhanga, Tipperah, Cuttack and Faridpur, In the year under review the provision in Bengal proved unnecessary; in the North-Western Provinces and Punjab the necessity for a provision was not foreseen. The provision made in the Revised Estimate in the North-Western Provinces in view of the threatened scarcity in Bundelkhand proved insufficient.

10,2

## 34.—Construction of Protective Railways.

1894-95.							Budget.	1895-96. Revised.	Accounts.
Accounts.	Lebraniturr	_	•	•	•	•	•••	534,8	529.9

275. Owing to financial pressure no provision was made in the Estimate for expenditure under this head, but in the Revised provision was made for an expenditure of 534,8.

## 35.—Construction of Protective Irrigation Works.

1894-95. Accounts.								Budget.	1895-96. Revised.	Accounts.
	NW. Provinces and	наиО				•		_		
8	Betwa Canal .	•	•	•	•	•	•	8	8	7
	Punjab-									
3	Swat River Canal					•	•	13,2	13,9	12,3
•	Madras -			-				•	•	
31,0	Rushikulya project							30,0	<b>2</b> 2,8	22,6
•	Вомнач-							•	-	•
10,7	Nira Canal.							<b>3</b> , I	2,6	2,6
3	Mhasvad tank .		•	•		•	_	ī	•••	•••
•••	Chankapur tank .	•					•	3,8	1	1
			_	_	•	_	_			
43,1								50,0	40,2	38,3
								<b>J</b>		3-75
	THIS INCLUDES-									
2	Outlay in England		•					•••	•••	***
I	Exchange .	•						•••		•••
<del></del>	.,									
3								***	•••	•••
								<del></del>		

276. The decrease in the expenditure in 1895-96, as compared with that of 1894-95, was chiefly due to the Rushikulya project in Madras having been nearly completed. The decrease of 11,7, as compared with the Budget Estimate, was due partly to the temporary constitution of work on the Surada reservoir dam and to large savings on some completed works in connection with the Rushikulya project, and partly to the postponement of certain works in connection with the Chankapur tank.

## Section G.—CONSTRUCTION OF RAILWAYS (charged against Revenue in addition to that under Famine Insurance).

1894-95. Accounts.						Budget.	1895-96. Revised.	Accounts.
19,6	EXPENDITURE	•	•	•	•	9,4	9,7	7,7

277. The following are the details of the amount spent under Provincial, nothing having been charged to this head under Imperial, and the explanation of the differences between the Actuals of 1894-95 and 1895-96, as well as between the Actuals and the Budget Estimate of the last-named year:—

1894-95. Accounts.						Budget.	1895-96. Revised,	Accounts.
	1	PRO		••				
	Assam-							
8	Jorhat Railway	•	•	•	•	4,6	1,9	1,0
2	Cherra-Companygunj Railway	•	•	•	•	***	1	I
1,0			To	TAL		4,6	10	
			* 0	177	•	4,0	2,0	1,1
	Madras-							
12,7	Mayavaram-Mutupet Railway	•	•	•	•	3,8	6,0	5.3
	D						<del></del>	<del></del>
	Вомвач—							
5,9	Hyderabad-Shadipalli Railway	•	•	•	•	1,0	1,7	1,3
	an into moment of		*****			<del></del>		
19,6	GRAND TOTAL, I	KOA	VINC.	IAL	•	9,4	9.7	7.7
						1	-	

<sup>278.</sup> The decrease as compared with the actuals of the previous year was 11,9. The smaller expenditure on the Mayavaram-Mutupet and the Hyderabad-Shadipalli Railways was due to the completion of works. The lapse as compared with the Budget, occurred principally on the Jorhat Railway, (3,6) was due to the programme of the year not having been carried out. The excess of 1,5 in the actuals of the Mayavaram-Mutupet Railway over the Budget Estimate was due to more work having been done than anticipated.

## Section H.—RAILWAYS.

279. The following is a general statement of the Revenue Account:

	State Railways.	Guaranteed Railways,	Subsidised Companies,	Miscellaneous.	TOTAL.
•		6,255,1	25,3	•••	24,839,1
•	8,598,9	2,979,9	•••	•••	11,578,8
	441,9	501,5	•••	•••	943.4
	7,010,7	3,806,7	•••		10,817,4
•	3,001,1	•••	•••	•••	3,001,1
	•••	28,8	18,3	•••	47,1
Ex-					
•	•••	•••	•••	71,6	71,6
E .	19,052,6	7,315,9	18,3	71,6	26,459,4
	Ex-	Railways 18,558,7 . 8,598,9 . 441,9 . 7,010,7 . 3,001,1	Railways.  . 18,558,7  . 8,598,9  . 441,9  . 7,010,7  . 3,001,1	Railways. Railways. Companies.  18,558,7 6,255,1 25,3  8,598,9 2,979,9  441,9 501,5  7,010,7 3,806,7  3,001,1  28,8 18,3  Ex	Railways. Railways. Companies. Miscellaneous.  18,558,7 6,255,1 25,3  8,598,9 2,979,9  441,9 501,5  7,010,7 3,806,7  28,8 18,3  Ex 71,6

### NET GAIN OR LOSS TO GOVERNMENT -

280. These figures show that State Railways did better than in 1894-95 by 243,6. Unde Receipts there was an increase of 406,6 due to general improvement in traffic on most railways but as the Expenditure was higher by 163,0 the net result is only 243,6 in excess of the preceding year's figures. There was an increase in Working Expenses of 267,0 due to large traffic, and a decrease of 86,8 for interest and annuities owing to higher exchange; there was also a decrease in the surplus profits paid to companies of 17,2.

281. The working of Guaranteed Railways resulted in a loss of 1,061,8 which is a reduction by 473,9 of the loss of the preceding year. There was an increase of 224,9 in the netraffic receipts, and the charges for interest decreased by 147,1 due to the rise in exchange.

282. The net loss to Government on the Revenue Account of Railways during the las few years, as shown above, has been considerably affected by the fluctuations in the rate of exchange. If the rate had not varied from that of 1886-87, the amounts of net loss or gain would have been as shown below:—

```
1895-96 .
                        . + 882,2
                                    -232,4
                                              十 7,0 一 71,6 十
                                    -553,4
1894-95 .
                       · + 856,7
                                               + 25,0 - 100,3
                                                                 268,0
                                    -188,9
                                               +13,1 - 103,4
1893-94
                            316,6
                                                                  37.4
1892-93 .
                           234,1
                                              -11,1 + 10,9
                                    -321,7
                                                                 556,0
1891-92 .
                                                - 1 - 92,0
                       · + 315.5
                                    -210,2
                                                                  13,2
1890-91 .
                                               - 4,8 - 149,2 -
                           552,5
                                    - 262,0
                                                                968,5
1889-90 .
                                              -20,1-149,1
                        -746,0
                                    - 529,6
                                                              -1.444,8
1888-89 .
                        . - 991,1
                                              +14.7 - 70.6 -1.729.1
-18.8 - 51.8 -1.884.0
                                     -682,1
1887-88 .
                        .-1,002,0
                                     -811,4
1886-87 .
                        -- 375,1
                                     -675,6
                                              -43.6 - 94.4 - 1.188.7
```

Railway increased the net loss considerably in 1887-88; but since then, the loss steadily de creased year by year to the end of 1891-92, when the growth of the revenue received a chec owing to a falling off in the export traffic in wheat. In 1893-94 the revenue showed a considerable improvement over that of the previous year, and, but for the fall in exchange, the results would have been a gain to Government. In 1894-95 there was a further improvement if the revenues, but owing to the prevailing low rate of exchange the year's transactions resulted in a net loss to Government of 2,348,5. In 1895-96 the revenues continued to show stead improvement, and there was a slight improvement in exchange. The year's transaction resulted in a net loss to Government of only 1,620,3 against 2,348,5 in the previous year.

## Section H.—RAILWAYS—RECEIPTS.

Accounts.	Budget.	1895 <b>-96.</b> Revised	Accounts.	
21,244,1 RECEIPTS	21,536,8	21.674.2	21 850 2	•
284. The following are the items comprised in	this group.	Particulars	of them are	given
in the succeeding statements:—	_		·	-

1894-75. Accounts. 18,152,1 3,050,3 41,7	State Railways (gross). Guaranteed Railways (net) Subsidised Companies	•	Budget. 18,001,9 3,495,0 39,9	1895-96, Revised, 18,375,1 3,270,0 29,2	Accounts 18,558,7 3,275,2 25,3
21,244,1	TOTAL	•	21,536,8	21,674,3	21,859,2

285. State Railways.—The gross receipts were 406,6 more than those of the previous year. The principal increases occurred on the East Indian, Southern Mahratta, North-Western and South Indian Railways. There was also an appreciable improvement in receipts on the Warora Colliery, Bengal Central, Guntakal-Mysore Frontier and East Coast Railways.

286. On the East Indian, the increase was due chiefly to steady development of traffic, a small portion only being attributable to abnormal causes such as pilgrim traffic. On the Southern Mahratta Railway the increase was due to development of traffic, to heavier bookings of coal from the Nizam's Guaranteed Railway to Dharmavaram and to a better business in salt, wheat, rice and til seeds. The increase on the North-Western Railway was due chiefly to the movement of troops for the Chitral Expedition, to the opening of about 100 miles of the Wazirabad-Lyallpur Railway, to large booking of wheat to Karachi in May and June 1895, and to large outstandings against the Military Department at end of the previous year having been adjusted during 1895-96. The increase on the South Indian Railway was due to the festivals at Srirangam and Chidabaram having been exceptionally well attended and to the fact that festivals at Mailam, Tiruvallur, and Pulni were held twice during the year.

287. Compared with the Budget Estimate, there was an improvement of 556,8, of which the East Indian Railway contributes 243,4 owing to steady development of traffic; the Eastern Bengal Railway 131,6 owing to a favourable jute crop; the North-Western Railway 335,7 owing to the Chitral Expedition and the opening of the Wazirabad-Lyallpur Railway; the Oudh and Robilkhand Railway 24,5 owing to the movements of troops in connection with the Chitral Expedition and a favourable import traffic in grain; the Southern Mahratta Railway 68,7 owing to traffic having been diverted in consequence of breaches on the Great Indian Peninsula Railway and the carriage of troops and baggage for the Chitral Expedition; and the South Indian Railway 63,5 owing to heavy pilgrim traffic. On the other hand there was a decrease on the Rajputana-Malwa Railway of 199,2 owing chiefly to a falling-off of traffic in grain and oil seeds; of 22,1 on the Bengal-Nagpur Railway due entirely to the rice and wheat crops having suffered for want of rain; and of 55,5 on the Indian Midland Railway owing to continued falling-off in goods traffic. The other variations call for no remark.

288. Guaranteed Railways.—The net receipts were 224,9 above those of the previous year, this being the result of improvement of earnings on all the lines. The traffic on the Great Indian Peninsula Railway was better than in 1894-95, the improvement being chiefly in the third class passenger traffic. On the Bombay, Baroda and Central India Railway the traffic was better, both under passengers and goods, but chiefly goods under the heads cotton, grain and pulse, metals, timber and coal. On the Madras Railway there was an increase in coaching earnings owing chiefly to the raising of the third class passenger fare from 1½ to 2 pies per mile. The result would have been better but for the serious breaches in September 1895 on the Great Indian Peninsula, Nizam's and East Coast Railways which led to the suspension of through booking over these lines for a period of nearly two months.

## Section H.-RAILWAYS-RECEIPTS-continued.

## XXVI, and 38.-State Railways-Gross Receipts and Working Expenses.

A	ACCOUNTS, 1898-95. Capital Outlay to Jist RAILWAYS.		lo :	1	BUDGRT, 18	95 <b>-</b> 96.		Ravisad, I	895-96.	A000UNTS, 1895-96.			
	Working Expense		March	RAILWAYS,	fires Receipt	Working Lapense	Net.	Gross	Workin Expense	Net.	Gross Receipts	Workin Expens	Ner.
5,248,1 1,405,2 2,513,1 3,254,2 1,105,3 5,77,3 5,77,3 5,27,7 5,93,9 8,31,3	572,2 991,7 1 1903,4 482,2 334,9 411,4 ( 300,4	433, 1,521, 1,350, 623, 344, 155, 227, 214,	2   10,540, 4   14,884,6 8   42,727,6 11,509,7 3   9,893,7 10)2,575,6 8,804,1 9,031,1	7 Eastern Bengal 9 Rajputana-Malwa (a) 9 North-Western 7 Oudh & Rololkhand 1 Bengal-Nagpur 9 Bengal & North- Western & Tirhoot 1 Innan Mulland Southern Mahratta	5,250,4 935,6 2,550,6 3,150,0 930,0 640,0 505,1 550,0 503,0 840,0	570,0 950,0 1,850,0 435,0 335,0 402,5 313,4 355,0	3/5,0 1,570,0 1,300,0 515,0 345,1 102,5 210,0	9 978, 2,310, 3,420, 080, 645, 560, 470, 055,	7 507,5 0 1,015,0 0 500,0 0 330,0 0 445,0 0 257,8	411, 5 1,306, 9 1,505, 1,505, 1,505, 1,505, 1,505, 1,505, 1,505, 1,505, 1,505, 1,505, 1,505, 1,505, 1,505, 1,505, 1,505, 1,505,	2 9,6,3 5 2,350,8 0 3,485,7 0 974,5 0 657,9 0 567,2 2 454,5 0 603,7	501,0 1,015,0 1,876,9 500,	435 1,335 1,008 473 328 120 109
6,325,9	7,413,5	8,912,4	153,126,5	TOTAL .	16,065,4	7,315,8	>,746,6	11,419,	7,019,5	8,799.6	11,547,9	7,004,3	5,943,
	;		1	OTHER RAILWAYS,			·	1					
3,9 16,2 22,0 52,0 42 0  32,3 84,2 98,7 38,3	10,0 13,1 48,1 40,0	1,1 6,2 8,9 3,9 2,0  	231,8 499,1 199,3 109,5 1 2,209,2 4,463,2 1,022,3 883,5	Palanput-Deesa Bhopal Wardha Coal Warora Colhery Umaria Colhery Burma Mu Valiey Assam-Bengal Bengal Central Lucknow-Bareilly Guntakal-Mysore	4,5 17,3 -4,0 53, 45,0 55,0 35,0 82,5 85,0	3,0 11,0 13,2 49,5 49,0 67,5 50,0 49,2 49,2	6,5 10,8 4,0 3,0	4040 4040	9.7 11.6 40.5 40.0 60.0 35.0 50,1	4.5 7,0 13,0	14,2 19,4 54,6	2,7 9,0 11 8 4 1,2 39,3  62,5 37,, 50,3	1,1 4,1 7,0 14,4 3  21,7 9,9 37,3
146,4 177,6 38,2	96,7 142,7	 49.7 34.9 38,2	1,457,8 5,455,1 1,137,0	Bezwada-Madras . Mysore . Last Coast (b) . Dhond-Manmad*	46,0 3.0 1560 255,0 40,0	15.0 3,6 96,3 175,0	15.0 1.4 53.7 Su.o 40,0	42,0 ; ino,0 205,0 39,0	 97,0 165,0	16,0  63,0 40,0 39,0	44,7  160,7 231,1 40,8	25,4  93,2 183,9	19,3  67,5 47,2 40,5
751,8	536,3	215.5	18,398,3	FOTAL OTHER RAILWAYS, .	8-90,0	611,0	279,0	833,8	593,5	240,3	867,3	609.5	257,8
.077, <b>7</b>	7,949,8	9,127,9	171,434,8	Total .	10,055,4	7,929,8	9,025,6	17,253,9	8,213,0	9,039,9	17,415,2	8,213,8	y,201 <sub>14</sub>
		192,8 107,8 50,1 53,1 12,5 42 2	•••	Surplus Profits and share of not earnings, etc.  East Indian Raiputana-Malwa Bengal Central Lucknow-Bareilly Southern Mahiatta Mysore South Indian  Total Surplus Pro-			-16a,a -160,0 -8,3 -1,5 -50,0 -13,1 -17,2			174.3 149,0 9,9 1,8 65,0 16,0 28,0		179,6 149.5 4,9 1,7 65,5 16,2 27,5	- 179,0 146,5 14,9 1,7 15,5 16,2 27,5
		· <del></del>		PITS, ETC.	*** ,	4(1,0	- 411,0	••	444,0	-441,0		441,9	-441.y
***77.7	8,408,9	8,668,8	171,434.8	TOTAL IMPERIAL	16,955,4	8,340,8	8,614,6	7,252,9	8,657,0	8,595,9	17,415,2	3,655,7	8,759,5
7,4 2,5 33,2 14,6 21,2	35°,3 5,9 2,1  10,7	245,2 1,5 4 433,2 3,9 8,1	5,386,0 8 3,0 78,2  178,0 245,1	PROVINCIAL.  Burma Jorhat Cherra-Companygunj Eastorn Bengal Hyderalbad-Shadipalli Mayavaram-Mutupet	635.0 7.3 2.7 365.0 14.0 22.5	322.5 6,4 2,3  11,0	312,5 9 4 365,0 3,0 8,5	660,0 7,8 2,3 411,3 16,0 24,8	340,0 /33 2,1  11,9 15,4	320,0 5 2 411,3 4,1 9,4	655,3 8,1 2,5 435,3 17,6 24,7	347,4 7,4 2,3  12,7 15,3	307,9 7 2 435,3 4,3 9,4
74.4	382,1	692,3	5,970,3	TOTAL PROVINCIAL .	1,046,5	356,2	690,3	1,122,2	376,7	745,5	1,143.5	383,1	75°,4
52.1	3,791,a G	9,361,1	177,405,1	GRAND TOTAL . I	8,001,9	3, <b>6</b> 97,n	9.304.9	8,375,1	9,033,7	9,341,4	8,558,7 9	9,010,8	9,517,9

## Section H.-RAILWAYS-RECEIPTS-continued.

## STATE RAILWAYS - IMPERIAL.

#### East Indian Railway.

1894-95. Accounts.	Earnings—			-	Budget.	1895-96. Revised.	Accounts.
1,643,2 3,525,0 80,3	Coaching	• •	:	•	1,630,0 3,540,0 80,4	1,760, <b>0</b> 3,660,0 80,4	1, <b>788,6</b> 3,587,8 117,4
5,248,5		Тот	AL	•	5,250,4	5,500,4	5,493,8

289. Compared with the actuals of the previous year, there was an increase in the receipts of 2453. The increase under Coaching traffic was due to steady development of traffic, a small portion only being attributable to abnormal causes such as pilgrim traffic. An increase under Intermediate class traffic was especially noticeable and was caused by a radical change in rates. The increase under Goods traffic was chiefly due to an improvement in coal traffic, but this was to some extent neutralised by a falling off in the traffic of edible grains, wheat and rice. The increase under Miscellaneous and Suspense was due to a smaller number of vehicles having been hired from Foreign railways, realizations of outstanding house-rent from the Government Railway Police, and of a claim against the North Western Railway for supply of water at Umballa, and to increased receipts for landing stores for the Bengal and North-Western and Assam-Bengal Railways. Compared with the Budget Estimate there was an increase of 243,4. The Budget Estimate was based on the actuals of the previous year, and the increase was due to the same causes as led to the increase over the actuals of 1894-95.

#### Eastern Bengal Railway

(including Provincial share).

		`		b - · · ·			/-			
1894-45. Accounts.								Budget.	1895-96. Revised.	Accounts.
	Evanings-									
484,0	Coaching	•		•		•		470,0	498,2	510,9
833.4	Goods		•	•		•	•	736,5	810,5	825,4
121,2	Miscellane	ous a	ınd Su	spense	•	•	•	93,5	8,18	95.3
1,438,6					To	TAL	•	1,300,0	1,390.0	1.431.6

290 The receipts were less than those of the previous year by 7,0, owing to the transfer of the Goalundo-Narayanganj steamer service to the India General Steam Navigation Company, Limited. They were better than the Budget Estimate by 131,6 owing to a favourable jute crop.

## Rajputana-Malwa Railway.

1894-95. Accounts.								Budget.	1895-96. Revised.	Accounts.
709.9 1,785.2	Earnings — Coaching Goods					•		705.0 1.809.0	700,0 1,580,0	772.6 1,537.2
18,0	Miscellane	ous a	and Su	spense	•	•	•	36,0	30,0	41,0
2,513,1					To	TAI.	•	2.550,0	2,310,0	2.350.8

was an increase of 62,7 under Coaching due partly to development of traffic on the Godhra-Rutlam Railway and partly to ordinary fluctuations. There was a decrease of 248,0 under Goods traffic: the traffic in grains, oil-seeds and salt showed a falling off of 321,2 whilst there was an increase in raw cotton and general merchandise of 73,5. The increase under Miscellaneous and Suspense was due to fluctuations in traffic suspense balances. Compared with the Budget Estimate there was a decrease of 199,2. There was an increase of 67,6 under Coaching due to general improvement in traffic. Under Goods traffic there was a decrease of 271,8 due to a falling off of traffic in grain and oil-seeds. The increase under Miscellaneous and Suspense was due chiefly to the adjustment of supervision charges on construction works of laneous and Suspense was due to the hire of rolling-stock to the Rutlam-Nagda and Oodeypore-the Nagda-Ujjain Railway, and to the hire of rolling-stock to the Rutlam-Nagda and Oodeypore-Cluttore Railways.

#### Section H.—RAILWAYS - RECEIPTS -continued.

#### North-Western Railway.

1894-05.									1895-96.	
Accounts.								Budget.	Revised.	Accounts.
	EARNINGS-									
1,030,2	Coaching .	•	•	•	•	•		0,000,1	1,150,0	1,158,1
2,170,1	Goods .			•			•	<b>2,</b> 080.0	2,149,5	2,216,2
53,9	Miscellineou	is and	l Su	spense	•	•	•	70.0	120,5	111,4
********								<del></del>		-
3,254,2					To	TAI.	•	3,150,0	3,420,0	3,4 <sup>8</sup> 5,7

293. The receipts as compared with the actuals of the previous year show an increase of 231,5. There was an increase under Coaching traffic of 127,9 due to the movement of troops for the Chitral expedition, and the opening of about 100 miles of the Wazirabad-Lyallpur Railway; also an increase of 46,1 under Goods traffic due to large bookings of wheat to Karachi in May and June 1895. There was an increase under Miscellaneous and Suspense due to large outstandings against the Military Department at the end of the previous year having been adjusted during 1895-96. The increase of 335,7 over the Budget Estimate was due to movement of troops for the Chitral expedition, the opening of the Wazirabad-Lyallpur Railway, and to a decrease in the suspense balances owing to payments during the year of outstandings against the Commissariat Department at the end of 1894-95.

#### Oudh and Rohilkhand Railway.

1894-95. Accounts.							Budget.	18996. Revised.	Accounts.
	EMMINGS -								
391.2	Concumg		•	•		•	40°,0	408.5	406,5
698,5	Coo ls		•	•			52 %	546,0	53 <sup>8</sup> -3
15.0	Miscellane	ous	and Su	isp <b>e</b> nse	-		30.1	25.5	29.7
								-	
1.105.3					1.	FAL	9=0,0	980.0	974.5
party of the America									

293. Compared with the actuals of the previous year there was a decrease in the receipts of 130,8. There were small increases of 15,3 and 14,1 under Coaching and Miscellaneous and Suspense respectively due to traffic on these heads having been unfavourable during 1894-95, whilst under Goods traffic there was a decrease of 100,2 due to the traffic during the previous year having been exceptionally favourable. During the year under review there was a fair import traffic which ceased with the advent of the monsoon, but on the other hand the traffic towards the close of the year was unfavourably affected owing to uncertainty as to the coming crops consequent on the failure of the winter rains. Compared with the Budget Estimate there was an increase of 24,5, of which 6,5 occurred under Coaching traffic due to the movements of troops in connection with the Chitral expedition, and 18,3 under Goods traffic due to a favourable import traffic in grain and to the carriage of stores in connection with the Chitral expedition.

#### Bengal-Nagpur Railway.

t <sup>e</sup> 14 115 Account 4	Earnings —							Budget.	1805-9% Revised,	Accounts.
135,1	Conclung						•	135.5	155.5	159,3
483.9	Goods	•	•	•		•	•	49 40	441,0	443,1
5959	Miscellane	ous	and St	ispense	•	•	•	55.0	48,5	55.5
679,2					To	DIAL		680, <b>o</b>	645,0	657.9

294. Compared with the actuals of the previous year there was a decrease in the earnings of 21,3. There was an increase of 23,9 under conching traffic due to pilgrim traffic to Allahabad and Benares, despatches of emigrant coolies, and increase in parcels traffic. There was a decrease of 40,8 under Goods traffic, due chiefly to dullness of business in Calcutta and Bombay, to bad linseed and wheat crops, and specially to a bad rice crop. The decrease under Miscellaneous and Suspense was due to a smaller number of vehicles having been hired by the East Indian Railway, and to a falling off under "Mileage and demurrage" of vehicles consequent on the decline in goods traffic. Compared with the Budget Estimate there was a decrease of 22,1 which occurred under Goods traffic, due entirely to the rice and wheat crops having suffered for want of rain. The increase under Coaching traffic was due to the same causes that led to the increase over the actuals of the previous year.

## Section H.—RAILWAYS—RECEIPTS—continued. Bengal and North-Western and Tirhoot Railways.

1894-95. Accounts.	Earnings-								Budget.	1895-96. Revised.	Accounts.
232,3	Coaching .			•					226,4	230,0	231,5
276,1	Goods	•	•	•	•			•	275,0	268,2	270,4
58,9	Miscellaneous	and S	uspen	8e	•	•		•	63,6	61,8	65,3
567,3						To	TAI.	•	565,0	560,0	567,2

295. Compared with the actuals of the previous year, there was a decrease of only 1, which does not call for explanation. The increase of 2,2, as compared with the Budget, was due chiefly to the development of Coaching traffic.

### Indian Midland Railway.

1894-95											1895-95.	
Accounts.	-									Budget.	Revised.	Accounts.
	EARNINGS-											
204,5	Coaching	•	•	•	•	•	•	•	•	215,⊃	220,0	219,3
349,1	Goods	•	•	•	•	•	•	•	•	378,0	273.2	254,8
25.9	Miscellan	eous	and	Susper	ise		•	•	•	-43,0	-2.3.2	-19.6
										<del></del>		
527.7							Tο	TAL	•	55⊃,0	470,0	45 <b>4,5</b>

296. The earnings, as compared with those of the previous year, showed a decrease of 73,2, which was due entirely to a falling off in Goods traffic. There was an increase of 14,8 under Coaching Traffic, due to improvement in passenger traffic and to other Military traffic in connection with the Chitral expedition. The decrease of 94,3 in Goods traffic was due chiefly to the abnormal import of wheat and food grains in the previous year. The traffic in oil-seeds also fell off owing to poor crops and small demands for export. During the previous year too the earnings had been considerably augmented by heavy consignments of materials for the Bina-Guna and Bhopal-Ujjain Railways. Compared with the Budget the actuals were less by 95,5 due to continued falling off in Goods traffic.

#### Southern Mahratta Railway.

1894-95. Accounts.										Budget.	1845-96. Revised.	Accounts.
223.3	Earnings— Coaching		•	•			•		•	219,6	255,0	255,6
359·7 10.9	Goods . Miscellaneo	us an	d Susj	•	•	•	•	•	•	363,7 11,7	387,0 13,0	390,2 17,9
593.9			•	•			То	TAL	•	595.	655,0	663,7

297. Compared with the actuals of the previous year, there was an increase in the receipts of 69,8 due to development of traffic; to the diversion of the Great Indian Peninsula Railway traffic consequent on the breaches on that line in the latter part of 1895; to heavier bookings of coal from the Nizam's Guaranteed Railway to Dharmavaram for the South Indian Railway and to Goribidnur for Messrs. Arbuthnot & Co. to a better business in salt, wheat, rice and til seeds, and to the adjustment of arrear charges for rent of joint buildings at Castle Rock, and charges for commission received from the Kolhapur State Railway for stores purchased in England for that line, and interest charges on the customs shed and sidings at Castle Rock for the period ending December 1895. The increase of 68,7, as compared with the Budget Estimate, was due to traffic having been diverted in consequence of breaches on the Great Indian Peninsula Railway and to the carriage of troops and baggage for the Chitral expedition and partly to improvement in traffic.

#### South Indian Railway.

1894-95. Accounts.								_		Budget.	1895-06. Revised.	Accounts.	
439,9 381,5 9,9	EARNINGS— Coaching Goods Miscellane	•	t and Su	• • ISDADS		•	•	•	•	450.0 374,8 15,2	473.8 417,0 9,2	474.7 418.8 10,0	
831,3					•	•		TAL	•	840.0	900,0	903,5 M	2

#### Section H.-RAILWAYS-RECEIPTS-continued.

#### South Indian Railway-continued.

298. Compared with the actuals of the previous year there was an increase in the receipts of 72,2. The increase under Ceaching traffic was due to the festivals at Srirangam and Chidambaram having been well attended and to the fact of festivals at Mailam, Tiruvallur and Pulni having occurred twice during the year. The increase in Goods traffic was due to terminal charges having been in operation throughout the year as against only three months during the preceding year. The increase over the Budget Estimate of 63,5 was due to the same causes that led to the increase over the actuals of the previous year.

#### Other State Railways-Imperial.

1894-95-		1895-96.	
Accounts.	Budget.	Revised.	Accounts.
751,8	890,0	828,8	867,3

299. Compared with the actuals of the previous year, there was an increase of 115,5, of which 42,5 was due to the opening of a portion of the Assam-Bengal Railway. There was an increase of 53,5 on the East Coast Railway due to the opening of the Berhampore-Khurda Road Section. On the Mysore Railway there was an increase of 14.3, due partly to the diversion of traffic from the Great Indian Peninsula Railway, and partly to the booking of race horses vid Bangalore, and to improved receipts in jawar, grain, pulse and salt, and to the carriage of pipes from Bombay for the Hessargutta water-works at Bangalore. On the Guntakal-Mysore Frontier Railway there was an increase of 6,4 due to an improvement in through bookings from Bangalore and to large consignments of coal and rice and of unrefined sugar to Goribidnur for the factory worked by Messrs. Arbuthnot & Co. There was an increase of 9,4 on the Bengal Central Railway due to an increase in passenger and jute traffic. There were also increases of 8,5, 2,6, and 2,6 on the Mu Valley Railway. Watora Colliery, and Dhond and Manmad Railway respectively, whilst on the other hand there were decreases of 2,0, 2,6, 2,4, and 17,3 on the Bhopal and Wardha Coal Railways, Umaria Colliery, and Lucknow-Bareilly Railway respectively.

300. The actuals were less than the Budget Estimate by 22,7 There were increases aggregating 33,0, of which 1,1,11,1, 1.7, 10,7,7,6, and 8 occurred on the Warora Colliery, the Bengal Central, Guntakal-Mysore Frontier, Mysore, Assam-Bengel, and Dhond and Manmad Railways respectively, whilst the decreases amounted to 55.7, and occurred 7 on the Palanpore-Deesa, 3.3 on the Bhopal, 4,6 on the Wardha Coal, 5,4 on the Umaria Colliery, 14,2 on the Mu Valley, 3,6 on the Lucknow-Bareilly, and 23,9 on the East Coast Railways.

#### STATE RAILWAYS—PROVINCIAL.

#### Burma Railway.

1894-95. Accounts.	V								Budget.	1895-96. Revised.	Accounts.
318,1 266,7 10,7	EARNINGS— Coaching Goods Miscellaneo	ous and	d Suspens	se .	•	•	•	:}	635,0	665,0+	342,9 302,8 9,6
595,5						То	TAL	•	635,0	665,0	655,3

<sup>†</sup> Including estimated Imperial share of net receipts, 5,0.

301. Compared with the actuals of the previous year there was an increase in earnings of 59.8 chiefly under Coaching and Goods traffic accounted for by better trade and development of traffic. The same causes led to the increase over the Budget.

#### Other Railways—Provincial.

(Omitting Eastern Bengal Railway.)

1894-95-			1805-96.		
Accounts.	В	Budget.	Revised.	Accounts.	
45.7	•	46.5	50,9	52,9	

302. There was an increase of 7,2 compared with the actuals of the previous year, of which 3,0 occurred on the Hyderabad-Shadipalli Railway, and 3,5 on the Mayavaram-Mutupet Railway, due to steady development of traffic. There also was a small increase of 7 on the Jorhat Railway.

<sup>\*</sup> Excluding the estimated Imperial share of net receipts of the Burma Railway amounting to 5,0.

#### Section H.-RAILWAYS-RECEIPTS-continued.

## XXVII.—Guaranteed Companies—Net Traffic Receipts.

ACCOUNTS, 1894-95.		GUARANTERD	Budger, 1895-96.			Revi	SED, 1895	- <b>,</b> ∕5.	Acco	U <b>nts,</b> 18		10 E		
Gross Re- ceipts.	Work- ing Ex- penser.	Net.	RAILWAY COMPANIES.	Gross Re- ceipts.	Work- ing Ex- penses.	Net.	Gross Re- ceipts.	Work- ing Ex- penses.	Net.	Gross Re- ceipts.	Work- ing Ex- penses.	Net.	terest, 1895-96.	Percentage charges on
1,630,2	596,4	1,033,8	Bombay, Baroda and Central India	1,585,0	620,0	965,0	1,752,5	655,0	1,097,5	1,785,9	<b>6</b> 53,6	1,132,3	751,6	36.6
3,439,8	1,937,4	1,502,4	Great Indian Pen- insula	3,900,0	1,900,0	2,000,0	3,400,0	1,800,0	1,600,0	3,351,4	1,795,8	1 <b>,5</b> 55 <b>,</b> 6	2,116,8	53*5
1,054,1	540,0	514.1	Madras	1,075,0	545,0	530,0	1,115.0	54 <sup>2</sup> ,5	572,5	1,117,8	530,5	587,3	938,3	47.46
6,124,1	3,073,8	3,050,3	Total .	6,560,0	3,065,0	3,495,0	6,267.5	2,997.5	3,270,0	6,255,1	2,979,9	3,275,2	3,806,7	47'64

#### Gross Receipts.

303. The increase of 131,0, as compared with the actuals of the previous year, was due principally to an improvement on the Bombay, I'aroda and Central India Railway, owing to the development of traffic under both Passengers and Goods. The principal commedities in respect of which the goods traffic improved are cotton, grain and pulse, metals, provisions, timber and ccal. On the Great Indian Peninsula Railway the earnings were better by 53.2, but this increase was more than counterbalanced by smaller receipts under suspense, and the year's transactions resulted in a decrease in gross receipts of 88,4. On the Madras Railway there was an improvement of 63,7, due principally to the enhancement of 3rd class passenger fares. The improvement would have been more, but for the serious breaches in September 1895 on the Great Indian Peninsula, Nizam's, and East Coast Railways, which led to the suspension of through booking over these lines for nearly two months.

304. The total gross receipts have fallen short of the Budget Estimate by 304,9, as under :-

Bombay, Baroda and	Cent	ral Ind	lia R	ailway		•	•	•	•	•	+ 200,9
Great Indian Peninsu	ila Ra	ailway		•	•	•	•	•	•	•	548,6
Mædras Railway.		•						•	•	•	+ 42,8

305. Of the increase on the Bombay, Baroda and Central India Railway, 47,2 occurred under Coaching traffic, 1305 under Goods traffic, and 23,2 under Sundries, due to a greater improvement in earnings than was anticipated when the Budget Estimate was framed; the decrease on the Great Indian Peninsula Railway occurred chiefly under Goods traffic, and was due to the revival of traffic which was anticipated when the Budget was framed not having taken place. The increase on the Madras Railway was due to the improvement in earnings under both Coaching and Goods, owing to the favourable results obtained by the increase of the 3rd class passenger fare and to heavy traffic in food-grains, iron, salt, hides and skins, oils, and provisions, coal and timber.

#### Working Expenses.

306. The total working expenses were less than those of the previous year by 93,9, as under:-

Bombay, Baroda and	Cen	tral In	dia F	Railway	•	•	•		•	•	+57,2
Great Indian Peninsi				•	•	•	•	•	•	•	141,6
Madras Railway .		•	•	•	•	•	•	•	•	•	9,5

307. The increase on the Bombay, Baroda and Central India Railway was due chiefly to heavy outlay in the Locomotive and Traffic Departments, on account of increased consumption of coal and running stores, larger renewals and repairs of engines, and engagement of extra station staff to meet heavy traffic. The decrease on the Great Indian Peninsula Railway was due partly to reduced outlay on maintenance owing to smaller issues of permanent-way materials at lower rates, and to the suspension of outlay on platelayer's huts. Reduced outlay in the Carriage and Wagon and Traffic Departments also contributed to the decrease. The former was due to the curtailment of repairs to coaching and goods vehicles, to the lower price of new iron-work for renewal of covered goods wagons, to smaller issues

#### Section H.-RAILWAYS-RECEIPTS-concluded.

### XXVII.—Guaranteed Companies—Net Traffic Receipts—continued.

of new materials, and to the use of second-hand materials; and the latter, to the reduction of station and train staff, and to the absence of staff on compulsory leave. The decrease on the Madras Railway was due chiefly to less repairs to vehicles than in 1894-95, and to a large reduction in loss by exchange due to the smaller issues of English stores for repairs.

308. The actual expenses were less than the provision made in the Budget Estimate by 85,1, as follows:—

Bombay, Baroda a								•		•		+ 33,6
Great Indian Peni	insula	Rail	way	•	•	•	•		•	•		-104,2
Madras Railway	•	•	•	•	•	•	•	•	•	•	•	-14,5

309. The increase on the Bombay, Baroda and Central India Railway was due to heavy expenditure in the Locomotive Department consequent on the increased train mileage. The reduction on the Great Indian Peninsula Railway was due to the large deficiency in the traffic as estimated for when the Budget was prepared. The decrease on the Madras Railway was due to smaller outlay in the Engineering and Carriage and Wagon Departments owing to a saving under all heads of maintenance of ways, works and stations, to the proportion chargeable to the Kolar Gold Fields Railway being more than anticipated, and to less repairs and renewals of vehicles having been undertaken than was provided for. This saving was absorbed to a certain extent by the expenses of the Locomotive Department being higher than the provision, owing to the increased outlay on fuel, maintenance, and renewal of engine and machinery and loss by exchange.

## XXVIII.—Subsidised Companies (Repayment of Advances of interest).

1894-95. Accounts.	India									Budget.	1895-96. Revised.	Accounts.
41,7	Mysore Railway	•	•	•	٠	•	•	•	•	39.9	29,2	25.3

310. The credit under India represents the amount recoverable from the Mysore Durbar in settlement of the net charge for interest paid to the Southern Mahratta Railway Company in connection with the Mysore Railway. The receipts, working expenses, and interest charges of the Mysore Railway are recorded in the accounts under their respective railway heads, and the recovery of the net charge for interest (i.e., interest on capital expended, minus net receipts) from the Mysore Durbar is credited under this head. The settlement with the Mysore Durbar is effected outside the Railway accounts. The details of the amounts recoverable are given below:—

1894-95. Accounts.	I.m.	Budget.	1805-96. Revised.	Accounts.
	INDIA— MYSOPE RAILWAY—			
87,9	Interest on Capital	88,0	84,2	84,5
9,0	unexpended balance of the Capital retained in its hands	8,1	8,၁	7,9
78.9 37.2	Net receipts	79.9	76,2 47.0	76,6 51.3
41.7	Net charge for interest recoverable from the Mysore	-		
	Dunge	39.9	29,2	25,3

### Section H.-RAILWAYS-EXPENSES.

1894-95. Accounts. <b>23</b> ,592,6	Expenditure .	•	Budget. 23,685,0	1805-06. Revised, 23,458,0	Accounts. 23,479,5
311. These figur	es comprise the expendit	ure ur	nder the foll	owing heads:	
	STATE RAII WAYS-				
8,7910	Working Expenses	•	8,697,0	9,033,7	9,040,8
5,299,0	Interest on debt	•	5,464,7	5,387,8	5,391,0
3,119,3	Annuities	-	3,127,5	2,991,3	3,001,1
401,0	Interest on Advance		401,3	387,5	385,7
1,279,3	Interest on Capital I	Depos	its 1,281,8	1,230,2	1,234,0
	GUARANTEED COMPA	NIES		-	
632,2	Surplus Profits, etc.	•	618,0	5 3 2 , 3	530,3
3,953 <b>,</b> 8	Interest	•	3,964,6	3,794,6	3,806, <b>7</b>
	SUBSIDIZED COMPANI	ES-			.,
16,7	Land, etc.	•	30,1	<b>25,</b> 5	18,3
•••	Advances of Interest			-57,5	
100,3	MISCELLANEOUS RAI	LWAY			• • •
	Expenditure	•	100,0	75.1	71,6
23,592,6			23,685,0	23.458,0	23,479.5
<del></del>					

- 312. The actuals were less than those of the previous year by 113,1 and than the Budget Estimate by 205,5. The charges on account of exchange were lower by 407,7 and 421,7, chiefly on account of a rise in the market rate.
- 313. The decrease under State Railways, compared with the actuals of the previous year occurred chiefly in Annuities, Interest on Advances, and Interest on Capital Deposits, and was due to the rise in exchange. The increase in Working Expenses of State Railways was due to the larger traffic worked, and that in Interest on debt resulted from the progress of State Railway construction.
- 314. Under Guaranteed Companies there was a decrease of 101,9 in Surplus Profits, etc., due to a fall in traffic on the Great Indian Peninsula Railway. There was also a decrease in Interest of 147,1 due entirely to the more favourable rate of exchange.
- 315. The decrease compared with the Budget Estimate occurred chiefly in Annuities, Interest on Advances, and Interest on Capital Deposits, due to a rise in exchange, also in the Surplus Profits and Interest of Guaranteed Companies. The differences in Surplus Profits and Interest were due to the same causes which led to the decrease as compared with the actuals of the previous year.

#### 38.—State Railways—Working Expenses.

r 804-05.				1,40=-0(4						
Accounts.				Budget,	Revised.	Accounts.				
8,791,0	EXPENDITURE		•	8,607,0	o,o33, <b>7</b>	9,040,8				

316 The details of these amounts by individual railways are given on page 88. The explanation of the increases over the actuals of the previous year and over the figures of the Budget Estimate is given below:—

## STATE RAILWAYS—IMPERIAL. East Indian Railway

#### 1805-06. 1904-05. Rudget. Revised. Accounts. Accounts. WORKING EXPENSES-461,9 438.0 442.I 462,2 Maintenance 513.8 148.5 503.4 411.1 Locomotive 416.8 147.3 Carriage and Wagon 133,5 144.1 314.1 205.5 207,3 206,0 261.0 271,0 General, Miscellaneous and Suspense 245,7 1,675.7 1,"04,9 1,540.0 TOTAL WORKING EXPENSES 1,566,1 Share of surplus profits paid to the Company, and 179,6 160,0 174,3 contribution to Provident Fund . 192,8 1,850,0 1,804.5 1.700,0 TOTAL 1,758,9

## Section H.—RAILWAYS—EXPENSES—continued. East Indian Railway.

317. The increase under working expenses, as compared with the actuals of the previous year, was 138,8 due to the higher price of coal, to larger consumption of coal and stores owing to increased trainmileage and engine renewals, twenty-six engines having been renewed as compared with sixteen in the previous year, to payment of 15 per cent, of salary in lieu of Exchange Compensation Allowance to train and station staff which was not sanctioned in 1894-95, and to a special credit during the previous year of 43,2 on account of rebate from the Government Telegraph Department in terms of the Telegraph Committee's report. Against these increases there was a decrease under Electric Telegraph due to less expenditure consequent on the reductions sanctioned on the report of the Special Committee that investigated these charges; to decreased payments for hire of vehicles, and mileage and demurrage of Foreign stock. The decrease in the payments to the company on account of their share of surplus profits was due to the lower rate of exchange at which the fixed sterling charges for annuities and interest were converted. The increase over the Budget Estimate was due, in addition to the causes which led to the increase over the actuals of the previous year, to increased expenditure on improvement of fencing and strengthening bridges, to more vehicles having been re-built, and to heavy replacements of wheels for increasing the carrying capacity of stock. The increase under Company's share of surplus profits and contribution to Provident Fund was due to increased earnings.

#### Eastern Bengal Railway.

1894-95. Accounts.									Budget	1895-96. Revised.	Accounts.
•	Working Expense	s									
125,6	Maintenance				•	•		•	132,5	123.9	121.7
126,4	Locomotive.			•	•		•		126,6	131,8	131,4
55.5	Carriage and W.	igon		•	•	•		•	56,5	58,0	54,9
126,8	Traffic .		•	-		•			124,0	128,0	129,3
137,9	General, Miscell	aneou	s and	Susp	ense	•	•	•	130,4	125,8	123,9
572,2						Т	TIL	•	570,0	567.5	561,0

318. The expenditure was less than that of the previous year by 11,2 and than the Budget Estimate by 9,0 owing to the transfer of the Goalundo-Narayanganj steamer service to the Indian General Steam Navigation Company, Limited.

#### Rajputana Malwa Railway.

1894-95.										1805-96.	
Accounts.									Budget	Revised.	Accounts.
V	VORKING EXPENSE	S									
158,4	Maintenance				•	•		•	170,0	170,0	178,3
431,6	Locomotive	•	•	•			•		408.7	430.0	421,9
98,9	Carriage and Wa	agon		•		•	•		105,1	103,0	104,8
158.5	Traffic.			-			•		154,4	162,7	161,5
144,3	General, Miscell	ancou	s and	Susp	.113G	•		•	141,8	137,8	148,5
991,7		•	Form	W ∍r	KING	Expris	-FS		980,0	1,003,5	1,015,0
,,,,,,	Share of surp!	us pro	dits pa	aid to	the Bo	mba	, Bar	oda	, -,-	J- <b>J</b> , J	
	and Centra									•	
167,8	tribution to			-		•	•	•	160,0	149,0	146,5
						<b>7</b> 1.	IAL				6
1,159.5						13	IVL	•	1,140,0	1,152,5	1,161,5
										-	

There was a net increase of 19,9 under Maintenance due to larger outlay on relaying; to carriage of more rails and steepers; to a credit during 1894-95 for arrear over-charges on stores, and to the entire length of the Godhra-Rutlam Railway having been wo-ked throughout the year; against these increases, however, there were small decreases under general superintendence and repairs of stations and buildings. There was a decrease of 9.7 under Locomotive expenses due chiefly to less train mileage run. There was an increase of 5,9 under Carriage and Wagon expenses due to heavier rebuilding operations in connection with repairs and renewals of vehicles; to a special credit in 1894-95 for over charges on stores; to more new minor works having been carried out, and to the entire length of the Godhra-Rutlam Railway being open throughout the year. The decrease in Surplus profits, etc., was due to the large falling off in traffic. Compared with the Budget Estimate there was an increase of 35,0. There was an increase under Maintenance of 8,3 due to heavier renewals of permanent-way and repairs of bridges. The increase of 13.2 under Locomotive expenses was due to insufficient provision having been made for fuel and maintenance and renewals of Locomotive engines and machinery. There was an increase of 7,1 under Traffic

## Section H.-RAILWAYS-EXPENSES-continued.

#### Rajputana-Malwa Railway-continued.

expenses due chiefly to insufficient provision for general superintendence, station staff, fuel, lighting, water, general stores, printing and stationery. The decrease in the Share of surplus profits, etc., was due to the net result of the year's working not having proved as satisfactory as was anticipated at the time the Budget Estimate was framed.

#### North-Western Railway.

1894-95. Accounts.									Budget.	1895 <b>-96.</b> Re <b>vised.</b>	Accounts.
	WORKING EXPE	NSES									
630,5	Maintenance	•	•	•	•			•	590,5	580,0	558,9
670,6	Locomotive			•	•		•		647,0	720,0	698,8
199,5	Carriage and	Wagon	•			•			184,3	185,0	173,1
251,7	Traffic .	•							259,8	260,0	264,6
151,1	General, Misc	cell <b>anco</b> u	is an	d Susp	euse		•	•	168,4	170,0	181,5
1,903,4						To	TAL		1,850,0	1,915,0	1,876,9
											-

320. The working expenses proper were less than the charges for the previous year by 55,1, but owing to fluctuations in outstanding charges and suspense items, the net saving was 26,5. There was a decrease in Maintenance, charges for renewals, flood damages and strengthening bridges were not as heavy as in the preceding year; there was an increase in Locomotive expenses, and in Traffic expenses due to heavier traffic; there was a decrease in Carriage and Wagon expenses mainly in repairs and renew its of stock. Compared with the Budget Estimate there was an increase due chiefly to fluctuations in suspense balances.

#### Oudh and Rohilkhand Railway.

1894-95. Accounts.	Working Expe	NSF5-							Budget.	1895-96. Revised.	Accounts.
146,8	Maintenance	•							117,5	166,0	166,3
141,7	Locomotive			•		•	•		136,0	126.0	123,2
54,0	Carriage and	Wagon		•	•		•		56,0	68,5	67,8
78,2	Traffic .	•	•		•	•			75.7	80,0	79,6
61,5	General, Misc	ellaneou	5 An	d Susp	ense	•	•	•	4 ,8	59.5	63,9
482,2						To	TAL	•	435.0	500,0	500,8
										The second name of the second	

321. Contrasted with the actuals of the previous year, the expenditure showed an increase of 18,6, due thiefly to more extensive renewals of rails, special renewals of weak girders, and to renewals of goods rehicles. There were decreases under Locamotive and General, and Miscellaneous due to the smaller raffic worked, and to reduced payments on account of mileage of foreign stock, the result of reduced mport traffic during the year, whilst there was an increase under Suspense.

322. The increase over the Budget Estimate was Jue to special renewals of rails, weak girders and oods vehicles.

#### Bengal-Nagpur Railway.

1894-95. Accounts.	Working Expr	NSES								Budget.	1895-96. Revised.	Accounts.
99.9	Maintenance	•	•	•	•	•		•		95,0	83,5	83.4
86, r	Locomotive	•	•	•	•	•	•			91,0	88,0	88,6
18,6	Carriage and	Wagon	•	•		•	•			22,7	26,0	25,4
51,4	Traffic .	•	•			•	•	•	•	52,5	53,0	54 0
78.9	General, Misc	cellan <b>eo</b> u	s and	l Susper	ase	٠	•	•	•	73.8	79.5	78, r
334,9							To	TAT.	•	335,0	330,0	329,5

323. Compared with the actuals of the previous year there was a decrease under Muintenance due to avy payments during 1894-95 on account of arrears of Exchange Compensation claims, repairs of stations debuildings, staff quarters, and ballast train charges. The increase under Locomotice expenses was due a rise in the price of coal and to carriage of more coal to keep up the stock which had run low. The rease under Carriage and Wagon was due to replacements of bearing springs and broken axles and recial repairs to goods vehicles. The increase under Traffic was due to annual increments to staff and rements of arrear printing and stationery charges appertaining to the previous year which were under pute. Compared with the Budget Estimate there was a decrease under Maintenance due chiefly to bying of 5 miles more of the Kutni-Umaria section not having been taken up. The decrease under to motive was due to less expenditure having been incurred on running expenses, fuel, oil, tallow, etc. sequent on reduced train mileage. The differences under the other heads between the Budget and wals were due to the same causes that produced the differences between the actuals of the two years.

# Section H.—RAILWAYS—EXPENSES—continued. Bengal and North-Western and Tirhoot Railways.

									Hudget.	1895-96. Revised.	Accounts.
WORKING EXP	FNSRs-										
M untenanc	e .		•	•	•		•		55,0	60.5	61,7
Locomotive	٠	•		•		•	•		47.2	495	50,8
Carriage an	d Wagoi	n.	•	•		•	•		1 3,7	1.7	15.4
Traffic			-	•		•		•	43.1	43.5	42,3
G neral, M	isc Ilane	ous an	d Susp	ense	•	•		•	67,0	72,3	79,0
Shue of net	earoing	s paid	to the	Comp	any, a	nd cor	ntribu	tion			• • •
			•	•	•		•	•	177.5	20:,0	183,7
						To	77 A P		402 =		<b>.</b>
						10	INL	•	402,5	445.0	437.9
	Muntenance Locomotive Carrage an Traffic G neral, M Share of per	Locomotive. Carriage and Wagor Traffic G neral, Misc-llane Share of pet earning	Muntenance Locomotive Carriage and Wagon . Traffic G neral, Misc-llaneous and	Muntenance Locomotive Carriage and Wagon Traffic G neral, Misc-llaneous and Susp Share of per earnings paid to the	Muntenance Locomotive Carriage and Wagon Traffic G neral, Misc-llaneous and Suspense Share of per earnings paid to the Comp	Muntenance Locomotive. Carriage and Wagon Traffic G neral, Misc-llaneous and Suspense Share of per earnings paid to the Company, a	Muntenance Locomotive Carriage and Wagon Traffic G neral, Misc-llaneous and Suspense Share of net earnings paid to the Company, and conto Provident Fund	Muntenance Locomotive Carriage and Wagon Traffic G neral, Misc-llaneous and Suspense Share of net earnings paid to the Company, and contribu	Muntenance Locomotive Carriage and Wagon Traffic G neral, Misc-llaneous and Suspense Share of pet earnings paid to the Company, and contribution to Provident Fun 1	Working Expenses—  Muntenance	Working Expenses—  Muntenance

work and the renewal of goods wago is having been carried out during 1895-96 and to a rise in the price of coal. There was also an increase of 11,3 under Company's share of net earnings due to 25 per cent, of the gross earnings of the combined system for January 1896 having been paid to the Company in 1895-96 in terms of the new arrangement come to by the Government of India. Compared with the Budget Estimate there was an increase of 6 7 under Mintenance, due chiefly to the expenditure on relaying 110 miles with 50 lbs. rai's, and to the erection of the Gogra temporary Pile Bridge not having been anticipated. Under Locomotive expenses the increase of 36 was due to a rise in the price of coal. There was an increase of 2,7 under Carriage and Wagon expenses due to the erection of sixty iron-covered goods wagons in replacement of old wooden ones which was not estimated for. Under Gineral, Miscellaneous and Suspense there was an increase of 12,0 due to under-estimates of the Home and Engineering charges and of working vessels and fuel, to law expenses incurred in connection with the Bunar Chark Embankment case, and to the write off of amount recoverable from Messrs. Smith Rodwell & Co.

#### Indian Midland Railway.

1894-95. Accounts.										Budget.	1895-46. Revised.	Accounts.
	WORKING EXPEN	NSFS										
80, r	Maintenance	•	•	•	•			•		86,2	67,0	66,0
97,S	Locomotive	•		•	•		•	•	•	104,0	102,3	100,5
<b>2</b> 5, <b>3</b>	Carriage and	Wagon		•	•				•	26,0	35.7	25,2
50.2	Traffic .	•		•	•		•	•		51,5	46,4	47,0
47,0	General, Misc	ellan <b>e</b> ous	ano	i Saspe	ense	•	•	•	•	45,8	46,4	46,2
300,4							To	TAL	•	313.5	287,8	284,9

325. The actuals were less by 15.5 than those of the previous year. Under Maintenance there was a saving of 14.1 due to decreased expenditure on extraordinary renewals, permanent way, and painting and re-timbering bridges. Under Locomotive expenses there was an increase of 2.7 due 10 heavier repairs of old stock and to the cost of thoroughly repairing six engines sold to the East Coast Railway. Under Traffic expenses there was a decrease of 3.2 due to the lighter traffic dealt with. As compared with the Budget Estimate there was a lapse of 28,6 due to excess provision having been made under Maintenance for expenditure on extraordinary renewals, under Locomotive expenses for fuel, and under Traffic expenses for station and train staff.

#### Southern Mahratta Railway.

								•				
1894-95. <b>Acco</b> unce.										Budget.	1895-96. Revised.	Accounts.
	WORKING EXPR	NSES-										
106,4	Maintenance				•		•			101.3	92,3	90,4
124,6	Locomotive	•	•	•	•	•				134,2	130,0	131,3
28,5	Carriage and	Wagon	•	•	•	•	•			27,8	33.0	31.7
62,4	Traffic .	•	•	•	•	•	•	•		58,6	62,5	64,1
58,0	General, Mis	scellaneou	and	Susp	ense	•	•	•	•	63,1	67,2	61,1
379.9				Тотлі						385,0	385.0	378,6
·53, I	Share of nct		aid t	o the	Comp	any, a	ind co	ntribu	tion			
	to Provide:	nt Fund	•	•	•	•	•	•	•	50,0	65,0	65,5
-							m.	_		-		
437,0							To	TAL.	•	435,0	450,0	444,1
										-	-	-

## Section H.-RAILWAYS-EXPENSES-continued.

#### Southern Mahratta Railway-continued.

326. The increase in the actuals, as compared with those of the previous year, occurred chiefly in the share of net carnings paid to the Company due to improvement in earnings. The decrease under Maintenance was due to special renewal of sleepers having been less extensive than in the previous year. The increases under Lecomotive and Carriage and Wagon expenses were due to increased train mileage run and heavier repairs to engines and wagons. The increase under Traffic expenses was due to the entertainment of additional staff, to the grant of mileage allowances to guards instead of batta, and to additional outlay on oil and miscellaneous stores for the running of night trains. The increase under General, Miscellaneous and Suspense was due to the provi ional adjustment of pontage charges for the Kistna bridge traffic for the four half years ending December 1895. The increase over the Budget Estimate was due to a larger share of net earnings paid to the Company.

				Sc	outh :	India	ın Ra	ilwa	у.				
1894•95. Accounts.	Working Ex	KPENSI	ES								Budget.	1895-9 <b>6.</b> Revised.	Accounts
· 99.9	Maintenar	nce	•	•		•	•	•	•	•	125.4	112,3	114.6
174,1	Locomotiv		•	•	•	•	•	•	•	•	180,0	191,0	193.1
60,5	Carriage a	ind W	ag <b>o</b> n	•	•	•		•	•	•	55,6	62.4	63,8
70,7	Traffic		•	•		•	•	•	•	•	77,6	73.3	72,9
66,1	General,	Misce	llaneou	s and	Surp	ense	•	•	•	•	69,2	71,0	70,4
471.3	<u> </u>				OTAL						507.8	510,0	514,8
22,2	Share of		-	-	to the	Com	pany,	and	contr	ıbu-			
	tion to	l'rovic	lent Fu	nd	•	•	•	•	•	•	17,2	28 <b>,0</b>	27,5
493.5								Tc	TAL	•	525,0	538,0	542,3
											<del></del>		-

The increase under Maintenance was due to a larger number of miles having been renewed with 50 lbs. rails. The increase under Locomotive expenses was due to increased train mileage, and to increase in carriage of revenue stores. The increase under Carriage and Wagon expenses was due to reconstruction of 65 third class carriages; on the other hand there was a saving on repairs and renewals of goods vehicles. The increase under Irafic expenses was due to extra lights provided at stations, to opening of a new trial station at Serndanur, to increased supplies of forms and tickets and to the entertainment of extra clerical staff for the Traffic Manager's and Assistant Traffic Manager's offices. The increase under General, Micelianeous and Suspense was chiefly due to the payment to the late Agent, of gratuity and furlough allowances. The increase in share of net receipts paid to the Company and contribution to Provident Fund was due to increased net earnings. Compared with the Budget Estimate there was a net increase of 7,0 in working expenses. The decrease under Maintenance was due to changes in establishment, to the full number of subordinates not having been employed, and to the postponement of the work of cross sleepering the 30', 50' and 70' feet bridges. The increases under Locomotive and Carriage and Wagon expenses were chiefly due to increased train mileage.

#### Other State Railways-Imperial.

1894-95. Accounts.	1895-06. Budget, Revised.	Accounts.
550.5	634,8 . 621,2	632.3

328. The actuals exceeded those of the previous year by 72.8. The increased mileage worked, due to the opening of sections of the Assam-Bengal and East Coast Railways, accounted for 32.7 and 41.2 respectively. On the Mu Valley Railway there was an increase of 12.1 and on the Bengal Central Railway of 6.1 due to increased expenditure consequent on increased earnings, whilst there was an increase of 3.7 in the amount paid on account of surplus profits and share of net earnings on the Mysore State Railway. On the other hand the chief decreases were 7.9 on the Warora Colliery due to reduction in establishment, to decrease in working expenses owing to increase in the coal brought out of the broken workings and to decrease in coal consumption; to decrease in repairs and renewals of all machinery, chiefly pit tubs, and to a credit in the previous year on account of value of three Warren girders transferred to the Assam-Bengal Railway. On the Lucknow-Bareilly Railway there was a decrease of 5,6 due to general dullness of traffic, and to loss of the special diverted traffic carried in the previous year. The actuals fell short of the Budget Estimate by only 2,5.

## Section H.-RAILWAYS-EXPENSES-continued.

#### State Railways-Provincial.

#### Burma Railway, .

1894-95 • Accounts										Budget.	1895-96. Revised.	Accounts.
	Working Expen	SES-										
109,6	Maintenance		•	•	•	•	•	•	• \		1	86,3
105,5	Locomotive			•		•			. 1		ì	119,7
34,4	Carriage and	Wagon	•	•	•	•	•		}	322,5	340,0	33,5
63,5	Traffic .	•		•	•	•	•	•	.		1	63,0
37.3	General, Misc	ellaneo	us <b>a</b> n	d Sus	pense	•	•	•	.)		(	44,9
350,3							To	TAL	•	322,5	340,0	347.4

329. The working expenses of the year were less than the actuals of the previous year, by only 2,9. Compared with the Budget Estimate there was an increase of 24,9 due to increased traffic. There was a decrease under *Maintenance* due to reduction in subordinate staff and to less work being done in conservancy of rivers and repairs to stations and buildings than was budgetted for. There were increases under *Locomotive*, Carriage and Wagon and Traffic and Miscellaneous Expenses.

### Other Railways-Provincial.

1894-95.			1895-96.	
Accounts.		Budget.	Revised.	Accounts.
31,8	• •	33.7	36,7	37,7

330. The actuals were 5,9 in excess of those of the previous year; of this excess 1,5, 2,0 and 2,2 occurred on the Jorhat, Hyderabad-Shadipalli and Mayavaram-Mutupet Railways, respectively, due to increased expenses consequent on increased earnings. Compared with the Budget and Revised Estimates the variations were small.

#### 38.—State Railways.

#### Interest on Debt.

1894-95. Accounts.		Budget.	1895-96. Revised.	Accounts.
3,497,5	Interest on Capital found by Government.	. 3,667,8	3,668,7	3,666,4
	INTEREST ON OTHER CAPITAL—	•		<b>5</b> ,
	East Indian Railway-			
<b>64</b> ,6	Debenture Stock	. 64,5	64,6	64,6
	Stock issued in Redemption of annuity and Debenture Stock-	•		•
3	Rupee debt-4 per cent	. 2	2	•••
237,6	Sterling Stock-3½ per cent	. 235,6	235,6	235,6
7.4	Do. 3 per cent	7,5	7.5	7,5
	Eastern Bengal Railway -	,	, , ,	
13.9	Debenture Stock	. 14.0	14,0	14,0
20,2	Stock issued in Redemption of annuity and Debenture	:		
	Stock	• 20,0	20,0	20,0
_	Sind, Punjab and Delhi Railway-			
163,2	Stock issued in Redemption of annuity	. 162,0	162,0	162,0
	Oudh and Rohilkhand Railway			
15,0	Debentures and Debenture Stock	. 150	15,0	15,0
312,1	Stock issued for purchase of Railway and in Redemptio of Debentures and Debenture Stock	n		
	South Indian Railway—	. 312,1	312,1	312,1
29.3	Debentures and Debenture Stock			
119,9	Stock issued for purchase of Railway and in Redemp	29.3	29,3	29,3
**9,9	tion of Debentures			
		119,9	119,9	119,9
4,481,0	TOTAL INTEREST ON CAPITAL	4,648,0	4,648,9	4,646,4
818,0	Exchange	816,7	738,9	744,6
	T 1			74410
5,299,0	TOTAL INTEREST ON DEET	• 5,464,7	5,38 <b>7,8</b>	5,391,0

331. There was a decrease in the actuals as compared with those of the previous year, and with the Budget Estimate in charges for exchange owing to the rise in the rate of exchange. Omitting exchange the charges approximate closely to the Budget and Revised Estimates, but exceed those of the previous year by 165,4, as the charges for interest on capital found by Government are increasing year by year with the progress of construction.

#### Section H.—RAILWAYS—EXPENSES—continued.

#### Interest on Capital found by Government,

332. The following statement shows how the interest charged in the accounts of 1895-96 has been computed:—

CAPITAL EXPEN	DITU	RE OF	WHICH .	INTEREST IS	CHARGEABLE.	_	
				Ry.	E. B Ry.	Other State Railways.	TOTAL.
Capital Expenditure at end of 1894-95 Capital Expenditure during 1895-96	•	•	 223, t	3,968.a <b>26,3</b>	7,128,1 142,5	74.127,5 3.532,9	85,223,6 3,924,8
Capital Expenditure at end of 1895-96 Debentures discharged	:	•	223,1	3,994,3 3,546,7	7,370.6 815,6	77,650,4	89.148,4
Interest.		•	-				
Interest on Capital Account at beginning	goft	the					•
year Interest on Debentures, etc., discharged Half a year's interest on Capital spent	1.		•••	158,7 141,9	285.1 32,6	2,965,r	3,408,9 174, <b>5</b>
the year	•	ing ·	3,9	5	2,9	70,7	78,0
Тот	A L	•	3,9	301,1	320,6	3,035,8	3,661,4
Add—i per cent. on the Holkar Loan of which bears 4 per cent, interest	a <b>cr</b> (	ore,	•••	•••	•••	5,0	5,0
Total Interest charged, 1895-		:	3.9	301,1 292,9	320,6 310,5	3,040,8 2,888,1	3,666,4 3,497.5

Annuities in Purchase of Guaranteed Railways (including Sinking Funds).

1804-05. <b>Ac</b> counts.									Budget.	1845 95. Revised	Accounts.
	England-										
1,172,6	East Indian R	ailway	•					•	1,174,5	1,174.3	1,174,3
121,5	Eastern Benga	ıl Railwa	y .				•		121,6	121,3	121,3
408.6	Sind, Punjab			vay	•	•	•	•	409,8	409,8	409,8
1,702,7					TOTAL	Engl	AND		1,705.0	1,705,4	1 705,4
1,416,6	Exchange .	•	•	•	•	•	•	•	1,421,6	1,485.0	1 295,7
3,119.3				G	RAND	тот	`AL		3,127,5	2,991.3	3,001,1
31119.3				•				_			

333. The sterling payments agreed closely with the actuals of the previous year and the Budget Estimate, and absolutely with the Revised Estimate, but the charge for exchange was lower than the actuals of the previous year, and than the Budget Estimate owing to a rise in the rate of exchange.

Interest chargeable against Companies on advances.

	# 11CC	Col CHE	2 Preserve	6		<sub>-</sub> -				- <del>-</del>	
1894-95. Accounts.									Budget.	1895-96. Revised.	Accounts.
	India—										
	Bengal-Na	agpur Ra	ailwa <b>y</b>	•	•	•	•		•••	3.5	3
•••	Indian-Mi	idland R	ailway	•	•	•	•	•	***		
	-								•••	3.5	5
	England—										
16,3	Bengal C	entral Ra	ilway	•	•			•	16,3	16,3	16,3
89.7	Bengal-N			•	•	•	•		89,7	89,7	89,7
43.7	Indian-M				•	•	•	•	43.7	43.7	43.7
69,2	Southern	Mahratia	Railway	•	•	•	•	•	69,2	69,2	69,2
218,9									218,9	218.9	218,9
182,1	Exchange		•	•	•	•	•	•	182,4	165,1	166 3
401,0						To	TAL	•	401,3	387.5	385.7

Interest.

334. As explained in previous reports, the capital required by the above Companies has from 1889-90 been advanced by the Secretary of State from funds raised under the provisions of the Undh and Rohilkhand Railway Purchase Act, and the interest chargeable against the Companies on the advances is shown under this head. The actual amounts in sterling agreed absolutely with those of the previous year, the Budget and Revised Estimates. The figures under "India" represent interest on the expenditure incurred in India on the extensions of the Bengal-Nagpur and Indian Midlaud Railways which was met from rupee advances.

Exchange.

335. The decrease in exchange was due to the more favourable rate of exchange which obtained.

#### Section H.-RAILWAYS-EXPENSES-continued.

## Interest on Capital Deposited by Companies.

est on Over the — Lucknow-Bare est on Subscita— Bengal Nagpu Lucknow-Bare GLAND —	ally Raii exterd C r Railwa	way Capita V			•	•	•	6,4	6,1	6,0
Lucknow-Bare EST ON SUBSC 114 Bengal Nagpu Lucknow-Bare	rkibed C r Railwa	Capita V	L		•	•	•	6,4	6,1	6,0
EST ON SUBSC 11A Bengal Nagpu Lucknow-Bare	rkibed C r Railwa	Capita V	L	•	•	•	•	6,4	6,1	6,0
Dia Bengal Nagpu Lucknow-Bare	r Railwa	v	L							
Bengal Nagpu Jucknow-Bare										-
.ucknow-Bare										
	illy Rail		•		•	•	•	19,4	19.4	19,4
GLAND -		way		•		•		8,8	8,5	8,6
Assam-Bergal	Railway		•		•	•		59.0	58.8	58,8
Bengal Centra	Railway	y	•	•		•		17.5	17.5	17.5
Bengal-Nagpu	r Railwa	y	•	•		•	•	165,0	165,0	165.0
ndian-Midlan	d Rail va	٤v	•	•				208,3	208,3	208,2
Southern Mah	ratta Rai	lway		•	•			200,5	200,5	200,5
South Indian I	Railway		•	•	•			30,0	30,0	30,0
East Indian	•	•	•	•	•	•	•	•••	1.9	1,9
								711.9	716.0	715.9
HANGE .	•	•	•	•	•	•	•	566.9	514,2	518,1
					To	TAL	•	1,281,8	1,230,2	1,234,0
	dast Indian	East Indian .	East Indian	last Indian	East Indian	Cast Indian	Last Indian	CHANGE	711.9 :HANGE	First Indian

#### Interest.

336. The increase in the sterling payments over the actuals of the previous year occurred under the Assam-Bengal Railway, consequent on the additional capital paid up by the Company; and under the East Indian Railway on account of capital raised by the issue of debentures, authority for which was granted by a recent Act of Parliament.

#### Exchange.

337. The decrease in the actuals compared with those of the previous year and with the Budget Estimate was due to a rise in the rate of exchange.

## 39.—Guaranteed Companies—Surplus Profits, Land and Supervision.

1894-95. Accounts.								Budget.	1895-96. Revised.	Accounts
	MOIETY OF SURPLUS PROFI	TS	•							
283,4	Bombay, Baroda and Co	entra	d India	Rails	vay	•		255,0	323,1	323,7
317.3	Great Indian Peninsula	Rail	way	•	•			330,0	171,8	171,7
•••	Madras Railway	•	•	•	•	•	•	•••	6,3	6,1
600,7		To	TAL SU	RPLUS	PROF	ITS	•	585,0	501,2	501,5
	LAND AND SUPERVISION-									
15,8	Ind a - Share of Office	of	Directo	r Ge	neral	of R	ail-			
	ways	•	•	•	•			16,1	16,5	16,6
I	Central Provinces .	•	•	•		•		I	ı	t
7,2	Assam	•	•	•	•	•	•	7,0	7.0	6,9
16,6	Bengal	•	•	•	•	•	•	13,5	17,3	17,0
15.6	North-Western Province	ces a	ind Ouc	ih	•	•	•	16,5	17,0	17,2
1 <b>5</b> ,5	Madras	٠	•	•		•		16,4	15,7	14,7
25,4	Bombay	•	•	•	•	•	•	29,4	24,2	23,0
96,2	Deduct-Amount recover	rable	from (	Comp	anies			99,0	97,8	95.5
64,7	on account of Governm	nent	supervi	sion <sup>-</sup>	•	•	•	66,0	66,7	<b>ó</b> 6,7
31,5	Ton	TAL ]	LAND A	ND S	UPERV	ISION	•	33,0	31,1	<b>28,8</b>
€32,2			G	RAN	D TO	TAL	•	618,0	532,3	530,3

## Section H-RAILWAYS-EXPENSES-continued.

## 39. - Guaranteed Companies - Surplus Profits, Land and Supervision - continued.

#### SURPLUS PROFITS.

338. The decrease, as compared with the actuals of the previous year and the Budget Fstimate, was due to a fall in traffic on the Great Indian Peninsula Railway. The difference would have been more, but for the increase in the share of surplus profits paid to the Bombay, Barod; and Central India Railway Company consequent on the increased traffic and for the fact of the Madras Railway Company having earned surplus profits for the first time.

#### Land and Supervision.

339. The decrease, as compared with the actuals of the previous year, was due chiefly to smaller payments for land acquired in connection with railways in Bombay. Smaller payments for land and smaller credits realised from the sale-proceeds thereof in Madras have to a certain extent contributed to the decrease. The lapse on the Budget and Revised Estimates was due to the causes stated above, and to no payments having been made against the specific provision for land required at the stations of Kurla, Mumbra, and Godhra, and for doubling the line between Virar and Dáhánu.

## 39.—Guaranteed Companies-Interest.

1894-05. Account										Budge <b>t.</b>	1805-96. Revised.	Accounts.
I	NIFREST											
6.4	India	•	•		•		•	•	•	2,2	3,2	2,8
2,154.7	England	•	•	•	•	•	•	•	•	2,161,3	2,161,6	3,161,6
2,161,1										2,163.5	2,164,8	2,164,4
1,792,7	Exchange	•	•	•	•	•	•	•	•	1,801,1	1,629,8	1,642,3
•							-			****	_	
3,953,9							Тот	AL	•	3.964,6	3,794,6	3,806,7

340. The decrease in the charges in India, compared with those of the previous year, was due to the Rombay, Baroda and Central India Railway not having overdrawn its capital to the extent it did in 1894-95. The decrease under exchange, compared with the actuals of 1894-95 and the Budget Estimate, was due to the more favourable rate of exchange.

## 40.—Subsidised Companies—Land Subsidy and Interest.

1894-9 <b>Accou</b> n			Budget	1845-9 <b>6.</b> R <b>evis</b> ed.	Acrounts.
	IMPERIAL-				
7	Bengal and North-Western Railway-				
	(Land) · · · · ·	•	17.7	12,5	6,6
7	Delhi-Umballa-Kalka Railway—(Land)	•	3	7	6
1 2	Nilgiri Railway—(Land)	•	2,0	1,0	9
•••	South Behar Railway(Land)	•	•••	1	1
•••	Ahmedahad-Parantij Railway (Land)	•	•••	1,0	•••
2,6	TOTAL IMPERIAL	•	20,0	15,3	8,2
	Proven. 141				
4,0	Relak hand Kumaen Rulway- (Subsidu)			•	***
10,1	Dibin Sadiva Riilwav (Subsidy and Audit)	•	10,1	10,1	<b>1</b> 0,0
	Dooats Railway- (Land)	•	•••	1	1
14,1	Total Provincial		10,1	10,2	10,1
16,7	GRAND TOTAL		30,1	25.5	18,3
	<u>.</u>				There w

341. Compared with the actuals of the previous year there was a net increase of 1,6. There was more land acquired for the Bengal and North-Western Railway and larger payments were made for compensation. The decrease of 40 on account of subsidy to the Rohilkhand and Kumaon Railway was due to the fact that the annual payment ceased on the 31st December 1894 in terms of the contract with the fact that the annual payment ceased on the 31st December 1894 in terms of the contract with the Company. The small outlay, as compared with the Budget, was due chiefly to short payments of Company. The districts of Gonda, Baraich, and Barabanki for land acquired for the Gogra bridge and approaches and the Gonda-Balrampur and Tulsipur Branch.

## Section H.-RAILWAYS-EXPENSES-continued.

# 41.—Miscellaneous Railway Expenditure.

1894-95. iccounts.							Budget.	1895-96. Revised.	Accoun
	I	MPE.	RIAL	•					
. (	(India General and Political)—								
2,0	Surplus Establishment and Misc	ellane	ous (	Charge	28		5,0	2,5	2, [
15,8	Director-General's Establishmen						16,1	16,5	16,6
2,0	Port Store-keeper's Establishmen	t	•	•	•	•	1,4	2,4	2,4
3,0	Rutlam-Bara Survey	•	•	•	•	•	***	1,1	1,1
3.1	Pachpadra-Umarkot Survey	•	•	•	•	•			
3,2	Chambal-Muttra Survey . Shadipalli-Balotra Survey .	•	•	•	•	•	2,3	1,7 1,0	1,7
4.5	Reserve	•	•	•	•	•	1,4 30,1	2,0	
	ACSCIVE	•	•	•	•	•			
32,6				To	TAL	•	56,2	25,0	22,7
(	CENTRAL PROVINCES								
4	Bina-Guna Railway-(Land)	•	•	•	•	•	3	1	1
•••	Sambulpore-Khurda Survey	٠	•	•	•	•	•••	1	1
3,2	Saugor-Katni Survey .	•		•	•	•	2.5	5.7	5.
4	Raipur-Sonpur Survey .	•	•	•	•	•	•••	•••	
4,0				To	ral.		2,8	-5.5	<b>—</b> 5,
	Burna-						`		
9 1,6	Mogaung-Irrawaddy Survey Mogaung-Myitkyma Survey	•	•	•	•	•	2,0	***	•••
7,6	Mandalay-Kunlon Survey	•	•	•	-	·	•••	•••	••
10,7	Chittagong-Akyab-Minhla Surve	y		•	•	•	2,3	2,0	1,
5.4	Assam-Burma Connection Surve	•		•	•	•	14,8	15,0	17,
26,2				To	TAL		19,1	20,0	19,
A	Assam— Assam-Bengal-Lakhimpur Surve	:▼					•••	5	
	Albam Bulgur Bulling Por Mark	.,	•	•	·	•			
1	Bengal				_			_	
***	Eastern Bengal State Railway E		One Bi	ad bra	Anchen	•	***	1,8	1,
1,4	Cuttack-Midrospur-Calcutta Surv	-	•	•	•	•	***	•••	
• •		•	•	•	•	•	•••	2,9	3,
•••	Sone Bridge Survey Singhia-Madaripore-Chandpore	Surva		•	•	•	•••	1,4	•••
3	Khagaria-Kathar Survey .	•	, .	•	•	•	1,0	 1,5	***
3 3,3	Northern Bengal-Assam Connec			, .	•	·	1,6	1,6	I, I,
313 7	Mymensing-Serajgunj Survey	_					•••	2	•,
•••	Bogra Kaligani Survey .	:					,	1,0	
•••	Cooch Behar-Santrabari Survey	·	•		•			3	
		•							
6,0				To	DTAL	•	2,6	10,2	8
	NORTH-WESTERN PROVINCES AND	Оири	·						
	Gluziabad-Moradabad Survey	_				_	<b></b>	1,8	
3,2	Barcilly-Soron Survey	•	•	•	•	•	***	-10	I,
2,4 I	Najibabad Kotdwara Survey	•	•	•	•	•	***	•••	***
•••	Rampur-Ramnagar Survey .	•	•	•	•	•	•••	•••	-
4.7				T	OTAL	•	***	r,8	1

## Section H-RAILWAYS-EXPENSES-concluded. .

## 41.- Miscellaneous Railway Expenditure-concluded.

1894•05. <b>A</b> ccounts					Budget.	1895-96. Revised.	Accounts.
	Punjab-						
3	Tochi Pase Reconnaissance	•	•	•	3	3	3
5,9	Kalka-Simla Survey	•	•	•	2,0	1,7	2,0
6	Delhi-Minchinabad Survey	•	•	•	•••	•••	***
1,5	Bhatinda-Samasata Survey	•	•	•	2,9	2,7	3.7
7	Frontier Railway Reserve Material	•	•	•	1,8	1,5	. 7
3	Abt Material and Engine Suspense Account	•	•	•	•••	2	1
1,9	Ludhiana-Ferozepore Survey	•	•	•	•••	•••	•••
•••	Hoshiarpur-Juliunder-Kapurthala Survey	•	•	•	•••	5	5
10,0		To	TAL	•	7,0	6,9	7,3
	Madras-						
7	Puri Branch (East Coast Railway)	•	•		•••	•••	
2,2	Madura-Pamben Survey	•	•		1,3	2,2	2,2
6,9	Madras-Bezwada Survey	•	•	•	•••	•••	
3,0	Arsikere-Mangalore Survey		•	•	5.5	10,0	10,0
1,1	Shorma-Cochin Survey		•		2,9	1,5	1,5
2,2	Cannanore-Calicut Survey	•	•	•	1,3	9	9
1,4	Vizianagram-Parvatipui Survey	•	•	•	1.3	1.5	1,5
17,5		То	TAL	•	12.3	16,1	16,1
	Вомвау-						
•••	Rappipla Railway (Land)	•	•	•		•••	2
c,101 ·	TOTAL I	MPE	RIAL	•	100,0	75,0	71,6
	PROVINCIAL						
	BURMA-						
***	Henzada-Bassein Railway Survey			-	***	I	•••
		•	•	•			
•	MADRAS-						
-4	West-Coast Survey	•	•	•	•••	•••	•••
-3	Nanjangod-Gudalur Survey	•	•	•	•••	•••	•••
<del></del>	,	т					······································
<del>- 7</del>		To	1 11.	•			•••
7	Total Pro	OVINC	IAL		•••	1	
<u>7</u>				-			
100,3	TOTAL IMPERIAL AND PRO	VINC	IAL	•	100,0	75,1	71,6
					<del></del>		

342. The total outlay under *Imperial* was less than that of the previous year by 29,4. No useful mparison can be made between the outlay of the two years by individual projects, as surveys are being impleted and new surveys are being started every year. During the year new surveys were taken in nd, and others for which provision was made in the Budget Estimate were not commenced, the result ing that the expenditure was less by 28,4 than the Estimate.

## Section J.-IRRIGATION.

343. The following is a general summary of the results under the head Irrigation:-

1894-05 Accounts.			Budget,	1895-96. Revised	Accounts.
Majo	or Works—				
1,370.6 - 776,1	Direct Receipts Land Revenue due to Irrigation	•	929,7	1,265,2 856,1	1,279,4 821,7
2,146,7	TOTAL RECEIPTS	•	2,280,0	2,121,3	2,101,1
799,8 1,194,1	Working Expenses	•	813.2	701,4 1,2 <b>2</b> 2,6	787,3 1,222,4
1,993.9	Total Expenditure	•	2,035,6	2,014,0	2,009,7
152,8	Net Receipts (Major Works)	•	244.4	107,3	91,4
Af	inor Works and Navigation—				
192,1	Receipts (excluding Land Revenue)		204,3	203,8	198,9
958,9	Expenditure .	•	1,014.9	1,000,3	966,6
766,8	Net Expenditure (Minor Works)	•	810,6	796,5	767,7
614,0	Net Expenditure (Irrigation)	•	566,2	689,2	676,3

344. The final net result was worse than the actuals of the previous year by 62,3 and than the Budget Estimate by 110,1. The increase of net expenditure as compared with 1804-05 was due partly to a falling-off of the revenue in the North-Western Provinces and Oudh owing to heavy winter rains of 1894-05, and partly to increased interest charges owing to additional capital outlay. The net result would have been still more unfavourable but for an increase of revenue owing to the extension of irrigation from the canals in the Punjab and Madras. The worse result, as compared with the Budget Estimate, was due partly to the decrease of Revenue in the North-Western Provinces being more than was anticipated, and partly to large remissions of water-rates in the Godavari and Kistna deltas owing to damages to crops by floods.

The second secon

## Section J.—IRRIGATION—RECEIPTS.

1894-95. Accounts.

2,338,8 REVENUE . . . 2,484,3 2,325,1 2,300,0

345. The falling off of 38,8 in the revenue realized during 1895-96, as compared with that of the previous year, was due to the heavy winter-rains of 1894-95 having reduced the demand for canal water in the North-Western Provinces for the rabi irrigation of that year, the collections on account of which were made in 1895-96. The decrease would have been considerably larger had it not been for an increase of revenue in the Lunjab and Madras owing to the development of irrigation in the former Province and to the enhancement of water-rates in the latter. The fall, as compared with the Budget Estimate, was due partly to a larger decrease of revenue in the North-Western Provinces and Oudh than was anticipated, and partly to large remissions of water-rates in Madras owing to damages to crops by heavy floods in the latter part of 1895.

# XXIX and 42.—Major Works. Direct Receipts and Working Expenses.

Accor 576, 1:01-75.				- Br	 . 4 , 48,		Rs	 . در ردره		Actor 515, 1875-95			
	Meric R		Indication Wolf and	en Cariotis	Gree Reverse	Morkin. Expense	Net Recence	Gross Revenue	Friting W. temp.	Net Re use		Wo kies Expenses	
-	***	 !	i Isatetaa					: - :		į į		-	
5.0	1,0	, t	N-W Provinces and C	Դս Ֆ.	5,0	9+	-4,4	1 7.00	9,6	-6,6	2,4	5,5	-6,2
			! ! Punjab—				:	!	-				
149,3	66,6	S 1.7	Western Junear C		150,0	7-•€1	75,0	131.8	70,4	5 % 1	131.4	717,0	54,8
211,4	62, .	148.0	Bart Doub Canal	• • •	2:46	٠٠,	1-5,0	235,0	6 1	172.7	217,1	04.7	164,2
90,1	5 **-	40,9	Sahma Can 4		(20,0	61,0	59,0	134,0	60,7	73.9	1.14.	01,0	-3.8
11.14	6659	44.7	Other Process		1,5,5	5 0 3	1015	169,3	67.	102,3	17 .1	054	101,7
50.5.4	251,	317,2	1	lorat	61411.4	25740	35.5,4	671.3	263.0	407 3	f yna <sub>e</sub> %	2704	3141.5
		•	Madras -				<u> </u>	j	ı	:			
12,5	48,8	<del>36.</del> ?	l i Godavari Delta .		12,0	Sugar	-35,0	12,0	4 <sup>©</sup> +4	-36,4	11,0	4 46	-38,6
5.4	41.0	-36,2	Kistna Delta		5.0	1 40,0	-41,0	5,0	57.0	-51,9	5,4	ಎನ್ಯರ	-52,0
17,1	20.5	-9.7	Other Projects .		11,0	22,0	-11,6	11,0	22,2	11,2	1244	24.0	-:0,6
29,0	111,2	-82,2	! 1	loru.	25.0	110,2	- 01,	28,0	128,5	-100,5	* 197	151,0	-101,S
51,5	53,1	- 1,6	Bombay	. <u>.</u> .	02.1	! ! 44.2   !	15,2	55,0	40.4	5,0	57.7	45-2	12.5
υ <sub>54</sub> δ	424.0	230.3	lota. Inc	FRIM .	735.5	430,0	305.8	757.3	447.5	> 13 S	75 W.	43350	,04,0
			PROVINCIAL			4	1						
	1		Beneal-		1	i i	,		· -4.5	!			
53,5	05,5	14.3	Sone Canals.		83,5	i .		1		1 - 21.7	, 7,2.2 	5 ,,2	24,0
08,0	71,8	-3.2	Other Canals		()( <sub>1</sub> ,-	: See.	-13.7	66.5	78,2	11,7	74,,	, 11 <u>97</u> 	2,4
15:4	137.3	15,1	-	LOTAL	150,0	140,0	1,00	145,0	137,0	10,0	151.5	111,1	1,1
			W. Provinces and C	Incih		<b>;</b>	1	ŧ	i	1	•		
₹5 <b>5,</b> 0	103.1	151.0	Ganges Canal		, 10,0	i 99,0	i tie,4	150,5	87,1	. ou.;	150,	s. ,,,	73.1
154,0	78,5	76,4	Lower Ganges Can	ıa1	134.5	81,8	52.7	88,6	73.5	15,1	61'8	71.3	21.5
63,0	25,1	38,8	Agra Canal .		50.0	23,1	26,0	47-4	20,0	20,5	46,1	1,,,	77 <sub>1</sub> 0
89,6	31.3	58 <b>-</b> 3	Eastern Jumna Car	nal	70.0	20.7	40.3	70,1	27.4	42.,	67,6	6,1	41,5
563,4	238,0	325,4	; 1 1	loiat.	404.5	234.2	*30,3	302.0	20501	124.0	<u> </u>		1(4) 5
715,8	375.3	340.5	TOTAL PROVI	NCIAL .	614.5	353.2	231,3	507.9	343,0	164,0	519.5	331.1	188,1
1 <b>,37</b> 0,6	790.8		GRAND TO	DIAL .	1,350,3	813,2	5,37,1	1,205,2	701.4	473,8	3,279,4	757.5	4 (2.1
	, ,,,,,	., .,			ł			•				Ü	•

#### Section J.—IRRIGATION—RECEIPTS—continued.

#### Direct Receipts-Imperial Works.

346. The gross revenue in 1895-96 was better than that of the previous year by 105,1. The increase occurred chiefly in the Punjab, and was due to the extension of irrigation from the Chenab canal, to the greater demand for canal water in the kharif season of 1895 owing to a scanty rainfall on lands traversed by the Bari Doab canal, and to increased receipts from the Sirhind canal, the receipts for 1894-95 having been abnormally low owing to excessive rainfall. The decrease of revenue from the Western Jumna canal, as compared with the actuals of the previous year and the Budget Estimate, was due to the rabi cultivation of 1894-95 having been much below expectation. The increase of 6,2 in Bombay over the actuals of the previous year was due to the revision of water-rates on the Mutha canals. As compared with the Budget Estimate there was an increase of 29,4 in Punjab due to better kharif irrigation from the Bari Doab, Sirhind, and Chenab canals than was anticipated. The decrease of 4,7 in Bombay, as compared with the Budget Estimate, was mainly due to the anticipated increase of revenue from the Mutha canals owing to the revision of water-rates not having been fully realized during the year.

#### Direct Receipts-Provincial Works.

347. The gross revenue in 1895-96 fell short of that of the previous year by 196,3 and of the Budget Estimate by 95,0. The decrease was mainly due to the heavy winter rains of 1894-95 having reduced the demand for rabi irrigation in the North-Western Provinces and Oudh.

## XXIX.—Major Works—Indirect Receipts.

#### Portion of Land Revenue due to Irrigation.

1834-95. Accounts. 117,5	NW. Pro	vinces	and (	Oudh	•	•		Budget.	18 (5-96). Keysed. 147.5	Accounts.
30,8 541. <b>7</b>	Punjab Madras	•	•	•	•	•	•	40.6 659,5	40.9 65.1.1	43.4 ° 582,6
86,1	Bombay	•	٠	•	•	•	•	112,6	96,6	74,2
776,1					To	)1.1L	•	929,7	5:6,1	821,7

348. The share of land revenue credited to irrigation works exceeded that of the previous year by 45.6. The increase occurred chiefly in Madras, and was mainly due to the enhancement of water-rates on the Godavari, Kistna, and Cauvery delta systems. The increase of 12.6 in the l'unjab was due to increased credits to the Chenab canal. Of the decrease of 108,0, as compared with the Budget Estimate 76,4 occurred in Madras and 34.4 in Bombay. The decrease in Madras was due to large remissions of water-rates in the Godavari and Kistna deltas owing to damages to crops by heavy floods in the latter part of 1895, and also to exemption from enhanced water-rate of certain villages in the former. The decrease in Bombay was due to a falling-off of the revenue from the Desert and Begari canals and the Eastern Nara works owing to insufficient water-supply, unfavourable inundation and less rabicultivation.

## XXX.—Minor Works and Navigation.

18.34-95. Accounts.							Buc	lget.	1895 Revi	5-9 <b>6.</b> 50 <b>d.</b>	Acc	onts.
A E	<u> </u>						A	В	Λ	В	Α	В
3,6	India .			•		•	5,8	•••	4,7	•••	5,0	•••
8,	l Upper Burma		•		•	•	***	5,8	•••	5,0	•••	7.2
19,	Lower "		•	•	•	•	•••	10,0		12,5	•••	13,6
89,:	Bengal .	•	•	•	•	•	***	89,9	•••	c,88	•••	81,0
15,1	N -W. P. and	Qudh	•	•	•	•	•••	12,5	•••	14,0		13,7
15,9 8,8	Punjab .			•			24,8	14.0	22,4	14,6	22,9	13,7
18,2	Madras .	•		•	•		***	18,6	•••	18,2	•••	16,7
21,3 1,7	Bombay .	•	•	•	•	•	20,5	2,4	22,0	2,4	22,8	2,3
40,8 151,3					Тот	AI.	51,1	153,2	49.1	51,7	50.7	148,2
192,1							20	1.3	20	3,8	10	3,9
494,4	A.—Imperial.						B.—Pr	•			790	'7 <del>'</del>

# Section J.—IRRIGATION—RECEIPTS—concluded.

# XXX.—Minor Works and Navigation—continued.

## Imperial Works.

349. The increase in the revenue during 1895-96, as compared with that of the previous year, occurred chiefly in the Punjah, and was due to the assessments for the year 1894-95 on certain canals which fell due in that year having been recovered in 1895-96. The variations, as compared with the Budget Estimate, are unimportant.

## Provincial and Local Works.

350. The variations under this head were comparatively small and were the net result of a number of small increases and decreases. The principal decrease, as compared with the actuals of the previous year and the Budget Estimate, occurred in Bengal, and was due chiefly to the recoveries on account of capitalized maintenance charges of the Howrah drainage scheme, hitherto accounted for under this head, having been adjusted in the accounts for 1895-96 under the debt head "Drainage advances," and partly to a falling off in the receipts from the Nadia rivers owing to the very unsatisfactory state of the river

## Section J.—IRRIGATION—EXPENDITURE.

1804-05. Accounts.				•		Budget.	1895-96. Revised.	Accounts.
2,952,8	EXPENDITURE	•	•	•	•	3,050,5	3,014,3	2,976,3

351. The increase in the expenditure during 1895-96 over that of the previous year was due to increased interest charges on additional capital outlay. The short outlay, as compared with the Budget, was due chiefly to the restriction of expenditure in the North-Western Provinces and Oudh, owing to the very large falling off of irrigation revenue in that Province, partly to the delay in the preparation of the estimates for the Cooum improvement scheme in Madras, and partly to an over-estimate of the expenditure on the canals in Bengal.

## 42.-Major Works-Working Expenses.

1894-95. Accounts,	Budget.	1895-96. Revised.	Accounts.
799,8	813,2	791,4	787,3

#### Imperial Works.

352. The expenditure in 1895-96 exceeded that of the previous year by 31,4 and the Budget Estimate by 25,9. The increase occurred in the Punjab and Madras. The increase in the Punjab was due to the maintenance of greater lengths of canals opened for irrigation. Large expenditure was also found necessary in Madras for the maintenance and minor emprovements of the Kistna delta, Sangam anicut and the Rushikulya projects.

#### Provincial Works.

353. Of the decrease of 43,9 in the expenditure during 1895-96, as compared with that of 1894-95, 7,4 occurred in Bengal and 36,5 in the North-Western Provinces and Oudh. The decrease in Bengal was due to a smaller expenditure having been found necessary for the maintenance and repairs of the Sone project. The decrease in the North-Western Provinces and Oudh was due to the restriction of expenditure by the Local Financial Department owing to the very large falling off in the irrigation revenue. For this reason the expenditure of the year also fell short of the Budget Estimate. In the Budget Estimate the expenditure on canals in Bengal was over-estimated.

42.—Major Works—Interest on debt.

18 34-95. Accounts.				_						Budget.	1895-06. Revised.	Accounts.
						$Im_I$	berial.					
654.0	India	•	•	•	•		•	•	•	677,9	677.9	677,8
						Prot	incial.	•				
215.8	Bengal		•	•		•		•		246,8	246.6	246,5
201,3	NW. P	. and	Oudb	•	•	•	•	•	•	297,7	298,1	298,1
1 191.1							To	lal		1,222,4	1,222,6	1,222,4

354. The following statement shows how the interest charged during the year was calculated:-

Capita	a Ex	PI NDII	T, R F			
Capital expenditure at end of 1894-95 during 1895-96	•	•	•	•		30,181,2
35 Protective Works		•		•	38,3	
43 Minor Works and Navigation		•	•	•	19.8	•
49 Capital expenditure not charged to Reven	ue	•	•	•	<b>7</b> 00, <b>0</b>	•
					and a second sec	3'939.3'
	INTE	RFST.				
Interest on Capital outlay at beginning of the year		•	•		•••	1,207,2
Interest on half capital spent during the year	•	•	•	•	•••	15,2
						1 222 4

## Section J.—IRRIGATION—EXPENDITURE—continued.

## 43.-Minor Works and Navigation.

	94-95. counts.					R	udget.		895-05. Revi-cd.		
Λ	В						_				counts.
		1 1:.				Λ	В	Α	$\mathbf{R}$	Α	$\mathbf{B}$
14,8	•••	India .	•	•	•	11,0	•••	10,3	•••	6,8	
54,4	5.6	Upper Burma	١.	•	•	50,0	5,8	50,0	4,5	48,4	7.9
•••	63.2	Lower ,,	•	•	•	•••	37.9	•••	37,4	•••	37.3
•••	147.1	Bengal .	•	•	•	• • •	164,0		171,7		157.2
	26,9	N -W. P. and	Ou lh	•	•	•••	31,5	***	24,6	•••	21,5
66,4	12,3	Punjab	•	•	•	79,0	6,4	77.4	7.4	74.9	6,5
••	334.5	Madras .	•			•••	378,0	••	365,7		358.3
230,1	9	Bombay .	•	•	•	2 14,4	6, 2	245,0	۲,3	241,2	2,2
305,7	590,5	Тогу	al Ind	ı,		3844	629,4	382.7	614.4	371,3	590,9
1.5		England				6		1,5	•••	δ	••
1,2	•••	Excussor	•	•	•	5	•••	1,4	•••	6	•••
368,4	59)5	GRAND T	ОТЛІ	L	٠	345.5	20,4	385,9	614,4	3: 5,7	590,9
958	5,9					1,014,	$\widetilde{}$	1 12	0,3	900	6,6
		A. Imperia	ıl.			B. Pr	ovincial	and Loca	l¹.		

## Imperial Works.

355. The expenditure in 1895-96 exceeded that of the previous year by 7,3. The increase occurred chiefly in Bombay, and was due to increased expenditure on the improvement of the Shikarpur and Karachi canals in Sind. The decrease, as compared with the Budget Estimate, was due to the postponement of certain works in Rajputana and Punjab, and to the non-payment of compensation for land (1,4) taken up in the latter Province.

## Provincial and Local Works.

- 356. The total expenditure during 1895-96 was only 4 more than that of the previous year; but compared by Provinces there were some large variations, owing to the following causes:—
  - Lower Burm t.—The decrease of 25.9 was due partly to the first section of the canal between Kyaikto and Bilin rivers having been suspended, and partly to the expenditure in the previous year having been somewhat large owing to the necessity for raising, strengthening and retiring several miles of the Irrawaddy embankments which were threatened by river encroachments and to the construction of some other embankments.
  - Bengal.—The increase of 10,1 was due to the transfer of the suspense balances of the Brahmini-Baltarii division amounting to 10,7 from 49—Irrigation to this head.
  - North-Western Provinces and Oudh.—The decrease of 5.4 was due to restriction of expenditure, Punjab,—The decrease of 5.8 was due to the completion of survey of the Michai-Nowshera
  - Punjab.—The decrease of 5.8 was due to the completion of survey of the Michai-Newshera canal and of widening the Barkat Alikhan canal.
  - Madras.—The increase of 23,8 was mainly due to the commencement of a new project called the Nandyar channel and to the expenditure on some of the existing works having been larger than in the previous year.
- 357. Compared with the Budget Estimate, the actuals showed a decrease of 38,5. The decrease occurred chiefly in the North-Western Provinces and Oudh and Madras. The decrease of 10,0 in the North-Western Provinces was due to restriction of expenditure. In Madras the decrease (19,7) was due to the outlay on the Cooum improvement scheme being only 6 against a provision of 20,0 owing to the delay in the preparation of the estimates.

## Section K.—BUILDINGS AND ROADS—RECEIPTS.

1804-05.							1895-96.	
Accounts.					•	Budget.	Revised.	Accounts.
692,5	RECEIPTS	•	•	•	•	652,4	698,7	713,8

358. The receipts in 1895-96 were better than those of the previous year by 21,3 and the Budget Estimate by 61,4. The increase was chiefly due to an improvement in receipts from sales of buildings, and from ferry tolls.

## XXXI.-Military Works.

1804-05.									D 1	189 <b>5-96.</b> Revised.	<b>A</b>
Accounts, 50,4	India .		•	•	•	•			Budget. 37,1	40,9	Accounts. 40,8
0,0	Upper Burma	•	•	•	•	•		•	<b>5</b> ,5	6,0	5,7
9	Lower Burma	•	•	•	•	•		•	9	9	8
4	Assam .	•	•	•	•	•		•	4	4	3
1	NW P. and C	Dudh	•	•	•	•		•	1	1	I
5	Punjab .	•	•	•	•	•	•	•	5	5	6
3	Madras .	•	•	•	•	•	•	•	4	3	2
1,1	Bombay .	•	•	•	•	•	•	•	9	9	1,2
59.7						To	"AL	•	45,8	50,0	49.7
-										-	

359. The receipts for the year 1895-96 fell short of those of the previous year by 10,0. The decrease occurred chiefly under India, and was due to the receipts of the previous year having been abnormally large owing to the Commissariat granary at Madra-having been sold in that year for 10,0. The increase of 3.9 over the Budget Estimate was mainly due to an improvement in rents from buildings.

## XXXII.-Civil Works.

	204-05.									5-y6.	_	
A	ecounts. B						Bud A	get. B	Revi A	sea. B	Accou A	ints. B
Deptl	Civil						Deptl.	Civil.	Deptl.	Civil.	Doptl	Civil.
		IMPIRIAL	•				250 (1011					
5•3	1	India .	•	•		•	4,8	•••	5,6	•••	6 o	••.
4,1	•••	Upper Burma		•	•		4.5	1	4,5	T	5,6	•••
9	•••	Lower ,					9	•••	4.2	•••	4.5	••
8	***	B ₁ng d			•		•••	•••	••	***	2 0	••
2 %	•••	Punjab	•	•	•	•	4.0		4.5	•••	4,8	•••
1;9	1			То	IAL	•	14,2	I	18,8	1	22,0	•••
	15 44- 15. Accommts						R.	adget.	1895- Revi		Ara	ounts.
	А В						A	В	۸و۷.	В	A	В
Dept	d. Civil.						Deptl.	Cavd.	Deptl.	Civil.	Deptl.	Civil.
		Provincia										
4,2	S	Central Provid			•	•	4.5	1,2	5,0	1,0	4.5	1,0
10,5	1	Lower Burma		•	•		10,0	1	10,0	1	10,2	τ,-
4,2	3,4	Assum .	•	•	•		2,3	3,5	4,0	3,6	4,2	3,6
23,5	21,2	Bengai .	•	•	•		18.0	23,8	24,5	24,4	26,5	25,4
17,8	62,5	NW. P. and	Oudh	1	•		15,2	58.3	18,6	59.4	17,7	60,2
5,5	34,3	Punjal	•	•	•	•	5.0	37.3	7.6	37,2	9,0	35,6
12,5	3,1	Madras	•	•	•	•	12,5	2,8	13,0	6,0	17,1	2,6
88,5	3	Bombay	•	•	•	•	85,5	3	87.3	3	87,0	3
166,7	125,7			Тот	AI.	•	152,5	123.3	170,0	132,0	176,2	128,8

## Section K.-BUILDINGS AND ROADS-RECEIPTS-continued.

#### XXXII.—Civil Works—continued.

Ac	894-95. counts.						Bu	lget		89 <b>5-9</b> 6. evised.	Acc	ounts.
A Deptl.	B Civil,						Α	В	Α	В	Α	В
Depti.	Civil.	Incorporatei	. Loc				Deptl.	Civil,	Deptl,	Civil.	Deptl.	Civil.
	2,2	India .	, LUC.	AL.								
•••	8,8	Central Prov	•	•	•	•	•••	2,1	••	2,1	•••	2,9
•••				•	•	•	•••	8,1	••	8,1	•••	7,8
•••	5,6	Upper Burm	a	•	•	•	•••	5.9	•••	6,0	•••	6,6
•••	7,6	Lower ,,		•	•	•	•••	7,4	•••	8,τ	•••	8,0
2	10.7	Assam	•	•	•	•	I	10,7	1	11,2	I	0,11
•••	43,4	Bengal	•	•	•	•	•••	43.7	•••	45,0	•••	48,9
2,0	5.7	NW. P. and	Oudl	1	•		1,8	5,6	2,3	5 <b>.7</b>	2,7	6,1
1	25,2	Panj di	•	•	•		I	24.7	2	27,5	2	27,8
1,0	98,3	Madras	•	•	•		7	96,2	5	99,6	9	100.9
••	66,2	Bombay	•	•	•	•	•••	61,8	•••	63 <b>,</b> 4		68,8
3.3	273,7			To	TAL.	•	2,7	265,8	3,1	281,7	3.9	288,3
556,4			Тот	\1. ln	IDIA	•	558	,6	<b>6</b> 5,	5.7	620,	6
		ne	d Indi <b>e</b> ring	Colle	ivil En ige, Co ees fro	op-		,				
25,3		Stv	lents,	etc.	•	•	2	h,2	2.	1,5	;	24,7
21,1		Excu	MGE	•	•	•	2	1,3	1 8	3,5		18,5
632,8		G	RAN.	D T	TATE		6	(1,1)	643	 5.7	60	54.1

A. -Public Works in charge of Departmental Officers. B.-Public Works in charge of Civil Officers.

#### Imperial Works.

360. The receipts by departmental officers during 1895-95 exceeded those of the previous year by 0,0 and the Budget Estimate by 8,7. The increase was due partly to the sale of the Saw Mills at Pegu for 3,0, partly to a recovery of 2,0 from the Calcutta Manicipality as compensation for the removal of the out-offices of the Foreign office, and partly to an improvement in the rents of buildings.

#### Provincial Works.

361. The increase of 9.5 in the revenue realized by departmental officers during 1895-96 over that of the previous year was mainly due to the sale of certain buildings in Bengal, Punjab and Madras. As compared with the Budget Estimate, the increase of 23.7 was contributed by almost all the provinces. The principal increases occurred in Bengal, North-Western Provinces and Oudh, Punjab and Madras. The increase in Bengal was due to the sale of the distillery buildings at Manicktola (about 2,0) and to profits from the Seebpore Workshops (about 5.4). The increase in the North-Western Provinces and Oudh is the aggregate of several small increases. The increases in the Punjab and Madras were mainly due to the sales of buildings.

362. The variations in the receipts realized by Civil officers are comparatively small, and are the net result of a number of small increases and decreases.

## Local Works.

363. The receipts realized by Civil officers in 1895-96 exceeded those of the previous year, and the Budget Estimate by 15,1 and 23,0, respectively. The increase occurred chiefly in Bengal, Punjab, Madras, and Bombay. The increase in Bengal was due to an improvement in ferry tolls and larger contributions from private parties. In the Punjab there was an increase in the receipts from the sale of road-side trees. The increase in Madras was due to an improvement in ferry tolls. In Bombay the increase was due to the receipt of larger contributions than was expected, and to an improvement in ferry receipts and road tolls.

## Section K.-BUILDINGS AND ROADS-EXPENDITURE.

1894-95. Accounts.					Budget.	1895-96. Revised.	Accounts.
5,352,8	Expenditure	•	•	•	. 5,817,0	5,760,1	5,810,5

364. The increase of 457,7, as compared with that of the previous year, was mainly du to the expenditure in 1894-95 having been small owing to the curtailment of grants on accoun of financial pressure.

## 44.-Military Works.

18 <b>94-</b> 95. Accounts.							Budget.	1895 <b>-9</b> 6. Revised.	Accounts.
748,1	India	•	•	•	•	•	910,8	87 <b>3</b> ,9	930,4
7	Central Provinces	•	•		•		5	8	7
90,5	Upper Burma	•	•	•	•	•	91,8	81,8	80,0
22,8	Lower "	•	•	•		•	24,8	21,0	21,4
7,7	Assam	•	•	•	•		9,7	9,2	90
2,5	Bengal	•	,				3,4	3,3	2,9
1,6	North-Western Pro	vinc	e <sub>s</sub> and	Oudl	1 .	•	3.4	2,1	2,0
63,7	Punjab .			•			61,0	75,8	75.5
7,7	Madras			•	•	•	8,8	8,8	8,0
16,9	Bombay .	•	•	•	•	•	22,8	20,0	21,6
962,2			Тот	AL IN	DIA	•	1,137,0	1,096,7	1,151,5
25,C	England (Stores)	•	•		•	•	16,0	32,0	30,9
20,8	Exchange .	•	•	•	•	•	13,3	24,1	23,5
1,008,0		GR.	AND	TOTA	AL	•	1,166,3	1,152,8	1,205,9
							` <u> </u>		

365. Of the increase of 197,9 in the expenditure during 1895-96, as compared with that of the previous year, 182,3 occurred under India, and was due chiefly to the grant for 1894-95 having been curtailed owing to financial pressure and partly to special expenditure of 53,1 in 1895-96 on works in connection with the occupation of Chitral. In 1894-95 the expenditure in Upper Burma was somewhat large owing to the construction of buildings for Native Infantry in the Chin Hills. The increase of 11,8 in the Punjal was mainly due to increased expenditure on works at Wano, Army Head-Quarters buildings at Simla and River Protective works at Dera Ismail Khan. The increase of 4,7 in Bombay was due to the progres of work on the Ahmedabad cantonment water-supply and the Remount Depôt at Ahmednagar.

366. The increase of 39,6, as compared with the Budget Estimate, occurred chiefly under India and in the Punjab. The increase under India was due to special expenditure on works in connection with the occupation of Chitral. The increase in the Punjab was due to additional expenditure on the works a Wano, Simla and Dera Ismail Khan already mentioned.

## Section K.-BUILDINGS AND ROADS-EXPENDITURE-continued.

## 45.—Civil Works.

				India.	Central Provin- ces.	t pper	Lower Burma.	Assam	Bengal.	NW. P. and Oudh.	Punj <b>ab.</b>	Madras	Bom-	TOTAL.
IMPE:	-		Accounts : 1894-95 Budget : 1895-96 Accounts : 1895-96	104,7 157,5 127,9 128,4	1,9	252,0 300,0 299,6 300,0	1.0 1,9 1.4 1.5	04.5 57.1 40.3 42,2	20,3 40,5 50,5 40,3	14,5 16,2 16,0 15,0	33,8 28,1 36,7 40.4	2,2 8,0 4,1 3.7	6,0 23,2 23,5 21,6	500,6 034,4 608,4 601,1
Civil Office	rs .	1	Accounts 1894-95 Budget .} Revised .} 1895-96 Accounts	3.0 10,5 10,6 10,4								 		3,9 10,5 10,6 10,1
Total Impe	rial .	<u>{</u>	Accounts 1891-95 Bridget , Revised . Accounts.	108,0 168,0 132,5 138,8	1,0	252,0 300,6 299 0 300,0	1,9 1,9 1,4 1,5	64 5 57,1 46,3 42,2	20,3 40,5 50,5 40.3	14.5 10.2 10,0 15,0	33,8 25,1 36,7 46,4	2,2 S,0 4 1 3.7	6,0 23,2 23,5 21,6	501,5 644.9 619,0
Provin Department		•	Accounts . 1894-95 Budget	•••	157,5 147,2 150,7		256,8 219,1 218,6	132.6 147.4 148.5	246,1 200,6 305,4	274.4 2°2,0 257.4	252,2 235,4 205,3	200,0 302,0 270,0	332.3 340.4 340,0	1,863.9 1,949.1 1.947.9
Civil Officer	rs .	(; 	Accounts. 1891-95 Budget . 1895-96		134,8 7 1 1		20,2 18,8 20,1	139,7 	; 23 9 13.6 12.5	30.5 26.6 24.8	4.2 3.8 3.7	57.1	339 I S S 9	1.000,3 
Total Provi	ncial .		Accounts 1894-95 Budget 1895-96 Accounts 1895-96		15 <sup>8</sup> ,2 147,3 130,8 134,0		20,2 	8,1 			200 0	251,1 350,1 344.1	9   333.1   347.3   340.0   340,0	1.001,1 2.077,0 2,080,5 2,063,2
Loc. Department			Accounts 1894-95 Budget . Revised . Accounts .	3.2 3.8 3.8 3.9	15.0 10.3 10.3 15.7	3.5 4.4 3.4 3.1	08,6 74.2 70.3	75.0 84.3 81,0 75.4		170,0 179,4 173,1	87.4 08.0 87.0 97.5	4.8 7,8 7,1	141,2 125,5 150 0 148,3	582.5 507.0 000,0 595.7
Civil Officer	rs .	{	Accounts 1894-05 Budget Revised 1805-06 Accounts	1,0 1,5 1,0 1,5	10,0 27,1 25,2 22,1	20,0 23,0 23,7 21,5	22.7 30.1 22,2 10,4	1.1	44 <sup>9,2</sup> 479,0 455,0 451,4	55.0 55,0 53.5 54.1	12,0 11.6 12,0 11,0	308,7	157,2 145,0	1,116,2 1,179,8 1 145.6 1,182,2
Total Local	1	(	Accounts 1894-05 Budget Revised 1895-90 Accounts	5,1 5,3 4,8 1 5,4	40.4	24,4 25,3 27,1 24,6	104,3 98,5	85.4	470.0	278.0 230,6	110,5	400,5	252.7 295 0	1,777,4
GRAND To	TAL .	{	Accounts . 1894-95 Budget	113.7 173.3 143.3 144,2	183.7	328,3 320.7		20140 285,2	741.5 703. <b>7</b> 823.4 855.3	502,8 528,8	377.8	773.0	) - 053,2  - 059,4	4,499.3
	1504-05. Accounts. 4-1013	-	Total India	•		•	•		deet. 199.3	Re	vised. 452,1		counts.	.'
_	47,1 26,9 4,5 3,6		England— Furlough Pay at in P. W. Depa Royal Indian Civ Cooper's Hill Sundry Items Stores for India	ırtmen	ι.	٠.	•		49.0 27.9 5.0 7		54,0 26 5 5,0 3.0		52,8 26.5 4,8 2,3	
-	82,1 68,4 4,344,8		Exchange .		RAND I	OTAL	•	4,6	82,6 68,8 =0.7		66,7 27,3		65,6	

#### Section K.-BUILDINGS AND ROADS-EXPENDITURE-continued.

## 45.—Civil Works—continucd.

#### Imperial Works.

367. Departmental Officers.—The increase in the expenditure, as compared with that of the previous year was due to the expenditure in 1894-95 having been small owing to the curtailment of grants for that year. As compared with the Budget Estimate, the decrease of 33,3 occurred chiefly under India and in Assam. The decrease under India was due partly to an over-estimate of expenditure chiefly in Baluchistan, and partly to the amount (13,7) held in reserve having been placed in the estimate under India but subsequently allotted to Provinces. The decrease in Assam was due to the expenditure on the Nichuguard-Manipur road and the telegraph office at Manipur not being so large as was anticipated. The increase of 5,8 in Bengal was due to the commencement of work on the new office for the Comptroller of Post Offices, and to the construction of servants' quarters in Government House at Calcutta. The increase of 12,3 in the Punjab was due chiefly to the construction of several works for which additional grants aggregating 10,5 were sanctioned during the year and partly to the expenditure of 2,1 incurred on Levy posts in the Tochi Valley and Southern Waziristan.

368. Civil Officers.—The increase of 6.5 in the expenditure during 1895-96 over that of the previous year was due to the expenditure of 6.6 incurred on the Residency at Bigdad. In 1894-95 no expenditure was incurred on this work.

#### Provincial Works.

369. Departmental Officers.—The expenditure in 1805 96 exceeded that of the previous year by 36,4. The decrease of 22,7 in the Central Provinces and of 14,7 in the North-Western Provinces and Oudh was due to the restriction of expenditure by Local Governments. The decrease of 55.5 in Lower Burma was due to heavy expenditure during 1894-95 on the new Government House at Rangoon and on Law and Justice buildings. The increase of 7.1 in Assam was chiefly due to abnormal expenditure in the Central and Lower Assam divisions on repairs of damages to roads caused by floods. The increase of 50.0 in Bengal, 44.1 in Madras and 0,8 in Bombay was due to larger granes having been made available by Local Governments for expenditure during 1895-00. The increase of 11,3 in the l'unjab was due to large outlay incurred on river Protective Works at Deta Ghazi Khan. As computed with the Budget Estimate, the actuals show a decrease of 48,8. The decrease in the Central Provinces and the North-Western Provinces and Onlih was due to restriction of expenditure. The short outlay of 17,8 in Lower Burma was due partly to an over-estimate of the charges for establishment (6,0) and tools and plant (2,4), and partly (7,9) to a reduction in suspense balances. In Assam the decrease of 7,7 was due to the expenditure on certain unmetallel roads having been over-estimated and to a reduction in suspense balances. The increase in Bengal was due to a number of works having been undertaken which were not provided for in the Budget Estimate. The increase in the Punjab was due to the expenditure incurred on the river Protective Works at Dera Ghazi Khan. In Madras and Bombay the expenditure of the year was over-estimated.

370. Civil Officers — The increase in the expenditure, as compared with the actuals of the previous year and the Budget Estimate, occurred chiefly in Madras, and was due mainly to a payment of 20,0 to the Madras Municipality on account of certain sanitary improvements, and partly to increased expenditure on water-supply projects.

### Local Works.

- 371. Departmental Officers.—The increase of 13,2 over the actuals of the previous year occurred chiefly in the Punjab, and was due mainly to increased outlay on the repair of roads and partly to the construction of the Saiusti and Michne-Dalazuk canals for the supply of drinking water. The decrease of 8,3 in the North-Western Provinces and Oudh was chiefly due to smaller outlay on roads. The Budget was on the whole closely worked up to. The decrease of 4,9 in Lower Burma was due to the backward state of the works in several districts. The decrease in Assam was due to an over-estimate of the expenditure. The decrease of 8,7 in the North-Western Provinces and Oudh was chiefly due to short outlay on communications. The increase of 22,8 in Bornbay was due to expenditure having been incurred against supplementary estimates sanctioned by District Boards during the year.
- year, occurred chiefly in Bengal and Madras, and was mainly due to increased expenditure on the construction and repair of district roads. The variations in the Central Provinces, Lower Burma, and Bombay are the net result of several small increases and decreases. Although the total expenditure of the year was only 2,4 more than the Budget Estimate, there were large differences in the Central Provinces, Lower Burma Bengal, Madras and Bombay. The decrease of 5,0 in the Central Provinces was chiefly due to the transfer of charges for encamping grounds and village sanitation to the heads "32—Miscellaneous" and "24—Medical," respectively. In Lower Burma the decrease of 13,7 was due to transfers of grants to the Public Works estimates. In Bengal and Madras the expenditure on the construction and repairs of roads was under-estimated, while in Bombay the expenditure was over-estimated.

Section	T	ΔD	MAY	CE	DYT	227
Section	١	AR	IVI Y	51.	IZ V	ICES.

1894-95. Accounts. 1,010,2 24,096,1	RECEIPTS Expenditure				Budget. 851,6 25,193,1	1 '95-6 Revised. 950.7 25.583.9	Accounts. 978,0 25.398,2
23,085 9		•	NET	•	24,311,5	24 633.2	24 420,2

373. The Indian and English portions of the above figures are as follows: -

,,,,	.,	•				-		
1504-05. Accounts.			RECE	IPTS.		Buoget.	Ting-qb Revised.	Accounts.
834.8 68 5 50.9	India England Exchange	•	•		•	7 <sup>8</sup> 4,5 36,0 30,5	8364 65.2 49.1	8 <sub>45.5</sub> 75.3 57,2
1,010,2			To	IAL	•	851,6	950,7	978,0
		Ŀ	SPENI	нгиг	E.			
16-346 o 4,285 o 3,505 T	India England Exchange	•	• •	•	•	17,072,5 4+13.55 3,092,1	18,208,2 4,205,1 3,170,6	18,120 1 4,135,8 3,14,53
24,095.1			Тот	IAI.	•	25.193 1	2;583.9	25,398,2

374. The receipts in India exceeded the Budget Estimate by 61,0, but fell short of the actuals of the previous year by 39.3. The increase over the Budget Estimate was due chiefly to larger sales of mult liquor, clothing and ordnance stories, to receipts on account of expeditions, and other social services having been adjusted by direct credit in the accounts, instead of being deducted as formerly from charges and to larger contributions towards Indian Military Service Family Pensions, partly counterbulanced by smaller sales of Commissariat stores.

375. The decrease as compared with the actuals of the previous year, was due to smaller sales of malt liquor, owing to absence of troops on field service, to value of Commissariat stores issued to other Departments being adjusted by deduction from expenditure, to fewer eplacements of kits of men returned from field service, and to a special credit in 1894-95 on account of arms and accourtements supplied to the Nepal Durbar, and sale of old stores to be East Indian Railway, and gimpowder to certain Native States, partly counterbalanced by ecoveries on account of expeditions and special services, having been credited to receipts instead of being deducted from expenditure.

376. The receipts in England exceeded the Budget Estimate chiefly on account of the alue of articles in possession of regiments on transfer from Indian to British service, and of eccipts on account of the Indian Troop service.

377. The following statement shows separately the ordinary and special charges included nder expenditure in India:—

1894-95 <b>A</b> ccoun				Budget.	1°9z-96 Extra Grants,		Accounts.
Accoun	374,1 Extra charges for Upp Burma	er •		430,0	•••	•••	323,6
379.7	Special ITEMS:— Expeditions and other special services	•	377,2		204,7	1,966,0	
15,7	Renewal of clothing for mobilization reserve			377, <b>2</b>	•••		1,966,9
	395,4 15,476,5 Other Charges .	•		16,263,3		-	15,829,6
	16,246,0	Тот	AI.	17,070,5	204,7	-	10,120.4

#### Section L.-ARMY SERVICES-continued.

378. The expenditure in India exceeded the Budget Estimate by 1,049,6 and the actuals of the previous year by 1,874,1. The increase was due chiefly to excess strength of troops, to deductions on account of probable savings and absence of officers in Europe having been excessive, to larger expenditure for water-supply to troops, to payment of compensation to the zemindars of Mechparah for permission to hunt elephants in Garo Hills and Goalparah District, to larger expenditure on malt liquor, to increased charges for medical comforts and dieting sick, and to larger expenditure in connection with expeditions, particularly the Chitral Relief Force, and other special services. These excesses were partly counterbalanced by large savings, due to alterations in the rate of exchange for the payment of Exchange Compensation Allowances; to less expenditure for conveyance of troops and stores, to fewer purchases of transport animals, carts, doolies, equipment, and uniform clothing for transport followers, to smaller purchases of young stock for remounts and at favourable prices, and to less cultivation operations; to the introduction of the new clothing scheme, to failure of contractors to make supplies, and to the supply of certain articles from England instead of by local purchase; to the employment of smaller hot weather establishment, and to less charges for barrack bedding and lighting; to the abolition of two appointments of Principal Medical Officers of Districts; to the employment of fewer temporary artificers owing to less outturn from arsenals and ordnance factories, to purchase of less ordnance stores in consequence of sufficiency of stock, and to larger issues of stores to the Military Works Department and to the Mombassa contingent; to more economical arrangements for the conveyance of troops between Bombay and Burma; to less Moonshee allowances, to the provision for purchase of lands and buildings not having been used in full, to an over-estimate for telegrams and contingencies and to no camps-of-exercise having been held in the Punjab Command; to less capitation grants to Volunteer corps, and to the lapse to a certain extent of the provision for volunteer buildings, camps-of-exercise, and field allowances; to less payments for capitalized pensions to British officers, to stipends of Native pensioners not having been claimed, and to less charges for compensation for dearness of provisions to native pensioners in Madras owing to cheapness of rice.

379. The excess over the actuals of the previous year was chiefly due to a larger number of regimental officers having been present on duty during 1895-96, to the reorganization of Army commands and staff in India, with effect from 1st April 1895, to increased payments of Exchange Compensation Allowance, to a lower rate of exchange having been adopted for the payment of British soldiers for the first quarter of 1895-96, to increased pay having been sanctioned to the Native army from 1st July 1895, to more special grants for hutting to Native army, to increased effective strength of reservists of the Native army, and to more extensive field operations, partly counterbalanced by less Commissariat charges.

380. The expenditure in England showed a saving as compared with the Budget Estimate, which occurred chiefly in stores, Home charges of British officers, and retired pay, etc., of British Forces. The decrease on account of stores was chiefly due to the cancellation of the order for certain supplies of cordite, and to less payments to the War Office. The saving under Home charges of British officers was mainly in furlough charges. The decrease under retired pay, etc., of British officers was partly due to the adjustment of an excess payment of the previous year, and partly to less payments to the War Office.

# Section L.-ARMY SERVICES-RECEIPTS. XXXIII.-Army.

1894-95. Accounts			Buden	1895-96.	<b>A</b>
	India—		Duaget.	Kevised.	Accounts.
	Effective Services—				
8,0	Regimental Pay, Allowances and Charges		<b>-</b>	_	
447,7	Commissariat Establishments, Supplies and Services	•	7.9 456.9	7.4	7,5
16,5	Remount and Veterinary Establishments, Supplies	and	450.9	432,5	438,0
	Services		17.3	18,3	15.4
90.1	Clothing Establishments, Supplies and Services .		76.1	83,2	82,3
2,0	Barrack Establishments, Supplies and Services		2,2	2,5	2,7
28,2	Medical Establishments, Supplies and Services		30.9	28,6	26,6
185,2	Ordnance Establishments, Stores and Camp Equipage		94,8	106,3	117,6
1,1	Education		1.3	I,2	1,2
1,6	Sea Transport Charges		2.5	2,1	1,6
18.7	Miscellaneous Services	•	11.7	57,6	59,1
799,1	TOTAL EFFECTIVE SERVICES	•	701,6	739.7	752,0
	Non-effective Services—				
2, I	Rewards for Military Services		8	7	6
1	Military Pensions to Natives	•	1		_
83.5	Widows' Pensions and Compassionate Allowances .		82,0	96,0	9 <b>2,9</b>
85,7	Total Non-effective Services	•	82,9	96,7	93.5
884,8	Total India		784,5	836.4	845,5
	ENGLAND		W. alement level, an appearan		~==
-0.4					
58,6	Effective Services	•	26,1	55,2	65.5
9.9	Non-effective Services	•	10,5	0,01	9.8
68.5	TOTAL ENGLAND		36.6	65.2	75,3
56.9	Exchange	•	30,5	49.1	57,2
1,010,2	GRAND TOTAL		951.6	950.7	978,0

381. The decrease under Regimental Pay, etc., is due chiefly to smaller receipts on account of fines for drunkenness than anticipated.

382. The details of the receipts under Commissariat are as follows:-

										180⊊-96	
									Budget.	Revised.	Accounts.
		-	•	•	•	•	•		310.0	312,5	318,9
	ions a	ind st	ores				•		83.2	65,7	64,4
		•		•		•			16,9	14,0	15.3
Other heads	•	•	•	•	•	•	•	•	46.8	40,3	39.4
						To	TAL	•	450.9	432,5	438.0
		Sale of provisions a Sale of rum	Sale of rum	Sale of provisions and stores Sale of rum	Sale of provisions and stores Sale of rum Other heads	Sale of provisions and stores Sale of rum Other heads	Sale of provisions and stores Sale of rum Other heads	Sale of provisions and stores Sale of rum Other heads	Sale of provisions and stores Sale of rum Other heads	Sale of malt-liquor Sale of provisions and stores Sale of rum Other heads	Sale of malt-liquor       Budget. Revised.         Sale of provisions and stores       310.0       312.5         Sale of rum       65.7         Other heads       40.3       40.3

383. The increase of 8,9 under "Sale of malt-liquor," as compared with the Budget Estimate, was due to larger issues to troops than were anticipated. The falling off under "Sale of provisions and stores" was due to smaller sales than expected in the Budget; and that under "Sale of rum" to the issue of rum, free of charge, to troops on field service. The decrease under "Other charges" was due chiefly to a fall of 4,1 under "Value of stores issued to other Departments" owing to a change in the mode of adjustment of the value of country stores supplied to other departments by which such receipts are deducted from expenditure, to short "Miscellaneous" receipts (1,6), and to ordinary fluctuations. As compared with the actuals of the previous year the falling off under "Sale of malt-liquor" was due to smaller issues consequent on a larger number of British troops having been employed on field service. The other differences are due to the causes explained above.

384. The decrease under "Remount and Veterinary Receipts," as compared with the Budget and acuals of the previous year, was due chiefly to fewer castings and sales of chargers to officers, partly counter-

## Section L.-ARMY SERVICES-RECEIPTS-continued.

## XXXIII.—Army—continued.

balanced by the transfer of a larger number of horses to the stables of the Viceroy and the Governor of Bombay.

385. Under Clothing Establishment, etc., the increase was due to larger issues of clothing on payment at higher rates of recovery, owing to fall in the rate of exchange, (5,7) to larger sales of worn out time-expired clothing to british troops, and to the retention by men of time-expired clothing on payment. The decrease, as compared with the actuals of the previous year, occurred chiefly under "Proceeds of sale of necessaries" owing to fewer issues on payment, and fewer replacements of kits of men returned from field service.

386. Of the decrease under Medical Establishment, etc., 1,7 was due to smaller issues of stores to cantonment hospitals, and to no stores having been supplied to the Maharaja's hospital at Padukota, and 3 o to smaller issues to State Railways and other Departments.

387. The increase under Ordnance Establishment, etc., was due chiefly to larger issues of Ordnance stores (17,1) and ammunition (4,0) to Native States, British African Companies, His Highness the Amir of Atghanistan, the Royal Navy Reserve, and to the Police and other Departments. The talling off, as compared with the actuals of the previous year, was due to a special credit in 1894-95 on account of arms and accontrements supplied to the Nepal Durbar, and to the sale of old stores to the East Indian Railway and of gunpowder to the Mysore and Travancore States.

388. Under Sea Transport Charges the decrease was due chiefly to a falling off under "Table Money" due to exemption from messing deductions of warrant and non commissioned officers and men of Indian Departments and Unattached Lists and their families who were entitled to passages to and from England.

389. Under Miscellaneous Services the increase was due cheifly to recoveries (42,7) on account of expeditions and other special services having been credited to this head instead of being deducted from charges, to credit of 2,7 on account of half cost of the Meckong Boundary commission in 1894-95, and to increased confiscations of security deposits of contractors (1,8). These causes also account for the increase over the actuals of the previous year.

390. Under Rewards for Military Services the decrease as compared with the actuals of the previous year was due to a special credit in 1894-95 on account of old medals returned to the Mint. The increase of 10,9 under Widows' Pensions and Compassionate Allowance was due to there having been a larger number of subscribers to the Indian Military Service Family Pension Fund, to more donations on account of promotions, marriages, and births of children than were anticipated, and to the fall in the rate of exchange at which the recoveries were effected.

391. The receipts in England exceeded the Budget Estimate by 39,4 under Effective Service. Of this excess 32,4 was due to increase in the value of articles in possession of regiments on their transfer from the Indian to the British Establishment, and 5,9 to larger receipts on account of the Indian Troop Service

## Section L.—ARMY SERVICES—EXPENDITURE. 46. – Army.

	46. – Army.			
.394-95. Accounts.		Budget.	1895-96. Revised.	Accounts.
Indi	A	Duaget.	Kevised.	Accounts.
E	FECTL'E CHARGES—			
5 <b>25,7</b>	Army and Garrison Staff	594,0	560,6	559.3
205,9	Administrative Staff	207,8	206,7	207, <b>2</b>
8,348,8	Regimental Pay, etc.	8,604,5	8,658,1	8,697,5
3,128,0	Commissariat	3,392,9	3,060,6	3,079,4
275,2	Remounts and Veterinary	299,4	292,7	283,7
208,7	Clothing	274,2	201,8	193,1
229,6	Barrack Establishment, etc	241,1	224,4	218,2
41,5	Administration of Martial Law	42,5	40,9	41,9
744,I	Medical	760,7	757,2	750,9
828,1	Ordnance	, ,	827,5	846,9
28,2	Ecclesiastical	29,0	28,4	28,1
46,6	Education	47,8	46,8	46,5
63,4	Sea Transport Charges	64,2	56, <b>2</b>	55,2
475,6	Miscellaneous Services	480,1	2,142.0	2,041,8
184,1	Volunteer Corps	194,6	193,7	188,7
15,333,5		16,148,1	17,295,6	17,238,4
43:333:5 9,1	Unadjusted Expenditure	•••	•/,~93,0	15,4
<del></del>	outajustou Expendituro			- 214
15,342,6	TOTAL EFFECTIVE CHARGES (INDIA)	16,148,1	17,295,6	17,223,0
	, ,	-	-	
N	ON-EFFECTIVE CHARGES—			
9.7	Rewards for Military Services	. 12,3 . 111,8	12,4	9,2
99,7	Ditto to Natives	. 111,8 711,8	112,5 699,7	102,7
704,8	Widows' Pensions and Compassionate Allowances		24,8	697,9
25,4	Superannuation Pensions and Gratuities .	61.0	63,2	24,5 62,8
63,8	Superannuation I cusions and Granumes .		~~~~	
				0
903,4	TOTAL NON-EFFECTIVE CHARGES (INDIA)	922,4	912,6	897,1
903,4	TOTAL NON-EFFECTIVE CHARGES (INDIA)	922,4	912,0	
903.4	TOTAL NON-EFFECTIVE CHARGES (INDIA)  TOTAL INDIA	17,070,5	18,208,2	18,120,1
			***********	-
16,246,0	TOTAL INDIA		***********	
16,246,0 Engi	TOTAL INDIA .		***********	
16,246,0 Engl	TOTAL INDIA .  AND— FECTIVE CHARGES—	17,070,5	18,208,2	18,120,1
16,246,0 Engl EF 867,5	TOTAL INDIA  AND— FECTIVE CHARGES—  Home Charges of British Forces serving in India.	17,070,5	***********	-
16,246,0 Engl	TOTAL INDIA  AND—  FECTIVE CHARGES—  Home Charges of British Forces serving in India.  Furlough Allowances of Officers of the Indian	860,0	833,5	828,0
Engu Ex Ex 867,5 230,9	TOTAL INDIA  AND—  FECTIVE CHARGES—  Ilome Charges of British Forces serving in India .  Furlough Allowances of Officers of the Indian  Service	860,0 230,0	\$33,5 220,0	828,0
Engl Er 867,5 230,9	TOTAL INDIA  AND—  FECTIVE CHARGES—  Ilome Charges of British Forces serving in India .  Furlough Allowances of Officers of the Indian  Service	860,0 230,0 260,8	833,5	828,0
Engu Ex Ex 867,5 230,9	TOTAL INDIA  AND— FECTIVE CHARGES—  Home Charges of British Forces serving in India.  Furlough Allowances of Officers of the Indian Service	860,0 230,0 260,8	\$33,5 220,0	828,0
Engl Er 867,5 230,9 286,9	TOTAL INDIA  AND— FECTIVE CHARGES— Ilome Charges of British Forces serving in India. Furlough Allowances of Officers of the Indian Service Indian Troop Service Passage of Officers and Troops otherwise than in Troopship.	860,0 230,0 260,8	833,5 220,0 258,0	828,0 218,8 250,7
ENGL EF 867.5 230.9 286.9 3.0	TOTAL INDIA  AND—  FECTIVE CHARGES—  Ilome Charges of British Forces serving in India .  Furlough Allowances of Officers of the Indian Service	860,0 230,0 260,8	833,5 220,0 258,0	828,0 218,8 250,7 8.4 18,2
ENGL EF 867.5 230.9 286.9 3.0 16.3 578.0	TOTAL INDIA  AND—  FECTIVE CHARGES—  Home Charges of British Forces serving in India.  Furlough Allowances of Officers of the Indian  Service  Indian Troop Service  Passage of Officers and Troops otherwise than in  Troopship  Miscellaneous  Stores for India	860,0 230,0 260,8 6,0 18,5 720,6	833,5 220,0 258,0 18,5 551,0	828,0 218,8 250,7 8.4 18,2 495,2
ENGL EF 867.5 230.9 286.9 3.0	TOTAL INDIA  AND—  FECTIVE CHARGES—  Ilome Charges of British Forces serving in India .  Furlough Allowances of Officers of the Indian Service	860,0 230,0 260,8 6,0 18,5	833,5 220,0 258,0 8,0 18,5	828,0 218,8 250,7 8.4 18,2
ENGL EF 867.5 230.9 286.9 3.0 16.3 578.0	TOTAL INDIA  AND—  FECTIVE CHARGES—  Home Charges of British Forces serving in India.  Furlough Allowances of Officers of the Indian  Service  Indian Troop Service  Passage of Officers and Troops otherwise than in  Troopship  Miscellaneous  Stores for India	860,0 230,0 260,8 6,0 18,5 720,6	833,5 220,0 258,0 18,5 551,0	828,0 218,8 250,7 8.4 18,2 495,2
ENGL EF 867,5 230,9 286,9 3,0 16.3 578,0	TOTAL INDIA  AND—  FECTIVE CHARGES—  Ilome Charges of British Forces serving in India.  Furlough Allowances of Officers of the Indian  Service  Indian Troop Service  Passage of Officers and Troops otherwise than in  Troopship  Miscellaneous  Stores for India  TOTAL EFFECTIVE CHARGES (ENGLAND)	860,0 230,0 260,8 6,0 18,5 720,6	833,5 220,0 258,0 18,5 551,0	828,0 218,8 250,7 8.4 18,2 495,2
ENGLE ERGINEL	TOTAL INDIA  AND—  FECTIVE CHARGES—  Ilome Charges of British Forces serving in India.  Furlough Allowances of Officers of the Indian  Service  Indian Troop Service  Passage of Officers and Troops otherwise than in  Troopship.  Miscellaneous  Stores for India  Total Effective Charges (England)	860,0 230,0 260,8 6,0 18,5 720,6	833,5 220,0 258,0 18,5 551,0	828,0 218,8 250,7 8.4 18,2 495,2
ENGL EF 867,5 230,9 286,9 3,0 16.3 578,0	TOTAL INDIA  AND—  FECTIVE CHARGES—  Ilome Charges of British Forces serving in India.  Furlough Allowances of Officers of the Indian  Service  Indian Troop Service  Passage of Officers and Troops otherwise than in  Troopship.  Miscellaneous  Stores for India  TOTAL EFFECTIVE CHARGES (ENGLAND)  ON-EFFECTIVE CHARGES—  Retired Pay, etc., of British Forces on account of service in India.	860,0 230,0 260,8 6,0 18,5 720,6 2,095,9	833,5 220,0 258,0 18,5 551,0	828,0 218,8 250,7 8.4 18,2 495,2
ENGLE ERGINEL	TOTAL INDIA  AND—  FECTIVE CHARGES—  Home Charges of British Forces serving in India.  Furlough Allowances of Officers of the Indian  Service	860,0 230,0 260,8 6,0 18,5 720,6 2,095,9	833,5 220,0 258,0 18,5 551,0 1,889,0	828,0 218,8 250,7 8.4 18,2 495,2 1,819,3
ENGLE ERGINEL	TOTAL INDIA  AND—  FECTIVE CHARGES—  Ilome Charges of British Forces serving in India.  Furlough Allowances of Officers of the Indian  Service  Indian Troop Service  Passage of Officers and Troops otherwise than in  Troopship.  Miscellaneous  Stores for India  TOTAL EFFECTIVE CHARGES (ENGLAND)  ON-EFFECTIVE CHARGES—  Retired Pay, etc., of British Forces on account of service in India.	860,0 230,0 260,8 6,0 18,5 720,6 2,095,9	833,5 220,0 258,0 18,5 551,0 1,889,0	828,0 218,8 250,7 8.4 18,2 495,2 1,819,3
ENGLE ERGINEL	TOTAL INDIA  AND—  FECTIVE CHARGES—  Home Charges of British Forces serving in India.  Furlough Allowances of Officers of the Indian  Service  Indian Troop Service  Passage of Officers and Troops otherwise than in  Troopship  Miscellaneous  Stores for India  TOTAL EFFECTIVE CHARGES (ENGLAND)  ON-EFFECTIVE CHARGES—  Retired Pay, etc., of British Forces on account of  Betvice in India  Pay and Pensions of Non-effective and Retired  Officers of the Indian Service  Miscellaneous Pensions	860,0 230,0 260,8 6,0 18,5 720,6 2,095,9 450,0	833,5 220,0 258,0 8,0 18,5 551,0 1,889,0 431,2	828,0 218,8 250,7 8.4 18,2 495,2 1,819,3
ENGLE ENGLE EF 867.5 230.9 286.9 3.0 16.3 578.0 1.982.6 No. 459.6 1.736.4	TOTAL INDIA  AND—  FECTIVE CHARGES—  Home Charges of British Forces serving in India.  Furlough Allowances of Officers of the Indian  Service  Indian Troop Service  Passage of Officers and Troops otherwise than in  Troopship  Miscellaneous  Stores for India  TOTAL EFFECTIVE CHARGES (ENGLAND)  ON-EFFECTIVE CHARGES—  Retired Pay, etc., of British Forces on account of  Betvice in India  Pay and Pensions of Non-effective and Retired  Officers of the Indian Service	860,0 230,0 260,8 6,0 18,5 720,6 2,095,9 450,0	833,5 220,0 258,0 18,5 551,0 1,889,0	828,0 218,8 250,7 8.4 18,2 495,2 1,819,3
ENGLE EF 867.5 230.9 286.9 3.0 16.3 578.0 1.982.6 No. 459.6 1.736.4 86.8 19.6	TOTAL INDIA  AND—  FECTIVE CHARGES—  Ilome Charges of British Forces serving in India.  Furlough Allowances of Officers of the Indian  Service  Indian Troop Service  Passage of Officers and Troops otherwise than in  Troopship.  Miscellaneous  Stores for India  TOTAL EFFECTIVE CHARGES (ENGLAND)  ON-EFFECTIVE CHARGES—  Retired Pay, etc., of British Forces on account of  Bervice in India  Pay and Pensions of Non-effective and Retired  Officers of the Indian Service  Miscellaneous Pensions  Indian Service Family Pensions	17,070,5 860,0 230,0 260,8 6,0 18,5 720,6 2,095,9 450,0 1,777,6 86,0 21,0	833,5 220,0 258,0 8,0 18,5 551,0 1,889,0 431,2	828,0 218,8 250,7 8.4 18,2 495,2 1,819,3
ENGLE EF 867.5 230.9 286.9 3.0 16.3 578.0 1.982.6 No 459.6 1.736.4 86,8	TOTAL INDIA  AND—  FECTIVE CHARGES—  Home Charges of British Forces serving in India.  Furlough Allowances of Officers of the Indian  Service  Indian Troop Service  Passage of Officers and Troops otherwise than in  Troopship  Miscellaneous  Stores for India  TOTAL EFFECTIVE CHARGES (ENGLAND)  ON-EFFECTIVE CHARGES—  Retired Pay, etc., of British Forces on account of  Betvice in India  Pay and Pensions of Non-effective and Retired  Officers of the Indian Service  Miscellaneous Pensions	860,0 230,0 260,8 6,0 18,5 720,6 2,095,9 450,0 1,777,6 86,0 21,0	833,5 220,0 258,0 8,0 18,5 551,0 1,889,0 431,2 1,778.5 85,0 21,4 2,316,1	828,0 218,8 250,7 8.4 18,2 495,2 1,819,3 1,779.0 84,8 21,5 2,316.5
ENGLE EF 867.5 230.9 286.9 3.0 16.3 578.0 1.982.6 No. 459.6 1.736.4 86.8 19.6	TOTAL INDIA  AND—  FECTIVE CHARGES—  Ilome Charges of British Forces serving in India.  Furlough Allowances of Officers of the Indian  Service  Indian Troop Service  Passage of Officers and Troops otherwise than in  Troopship.  Miscellaneous  Stores for India  TOTAL EFFECTIVE CHARGES (ENGLAND)  ON-EFFECTIVE CHARGES—  Retired Pay, etc., of British Forces on account of  Bervice in India  Pay and Pensions of Non-effective and Retired  Officers of the Indian Service  Miscellaneous Pensions  Indian Service Family Pensions	17,070,5 860,0 230,0 260,8 6,0 18,5 720,6 2,095,9 450,0 1,777,6 86,0 21,0	18,208,2 833,5 220,0 258,0 8,0 18,5 551,0 1,889,0 431,2 1,778.5 85,0 21,4	828,0 218,8 250,7 8.4 18,2 495,2 1,819,3 1,779,0 84,8 21,5
ENGLE EF 867.5 230.9 286.9 3.0 16.3 578.0 1.982.6 No. 459.6 1.736.4 86.8 19.6 2.302.4 4,285.0	TOTAL INDIA  AND— FECTIVE CHARGES—  Home Charges of British Forces serving in India. Furlough Allowances of Officers of the Indian Service Indian Troop Service Passage of Officers and Troops otherwise than in Troopship Miscellaneous Stores for India  TOTAL Effective Charges (England)  ON-EFFECTIVE CHARGES— Retired Pay, etc., of British Forces on account of Betvice in India Pay and Pensions of Non-effective and Retired Officers of the Indian Service Miscellaneous Pensions Indian Service Family Pensions  TOTAL Non-Effective Charges (England)  Total Non-Effective Charges (England)	860,0 230,0 260,8 6,0 18,5 720,6 2,095,9 450,0 1,777,6 86,0 21,0	833,5 220,0 258,0 8,0 18,5 551,0 1,889,0 431,2 1,778.5 85,0 21,4 2,316,1	828,0 218,8 250,7 8.4 18,2 495,2 1,819,3 1,779.0 84,8 21,5 2,316.5
16,246,0  ENGLE S67,5 230,9 286,9 3,0 16.3 578,0 1,982,6  No 459,6 1,736,4 86,8 19,6 2,302,4	TOTAL INDIA  AND—  FECTIVE CHARGES—  Ilome Charges of British Forces serving in India.  Furlough Allowances of Officers of the Indian Service  Indian Troop Service  Passage of Officers and Troops otherwise than in Troopship.  Miscellaneous  Stores for India  TOTAL Effective Charges (England)  ON-EFFECTIVE CHARGES—  Retired Pay, etc., of British Forces on account of Bervice in India.  Pay and Pensions of Non-effective and Retired Officers of the Indian Service  Miscellaneous Pensions  Indian Service Family Pensions  TOTAL Non-EFFECTIVE CHARGES (England)  TOTAL England  Exchange	17,070,5 860,0 230,0 260,8 6,0 18,5 720,6 2,095,9 450,0 1,777,6 86,0 21,0 2,334,6 4,430,5 3,692,1	833,5 220,0 258,0 8,0 18,5 551,0 1,889,0 1,778.5 85,0 21,4 2,316,1 4,205,1 3,170.6	828,0 218,8 250,7 8.4 18,2 495,2 1,819,3 1,779,0 84,8 21,5 2,316,5 4,135,8 3,142,3
ENGLE EF 867.5 230.9 286.9 3.0 16.3 578.0 1.982.6 No. 459.6 1.736.4 86.8 19.6 2.302.4 4,285.0	TOTAL INDIA  AND— FECTIVE CHARGES—  Home Charges of British Forces serving in India. Furlough Allowances of Officers of the Indian Service Indian Troop Service Passage of Officers and Troops otherwise than in Troopship Miscellaneous Stores for India  TOTAL Effective Charges (England)  ON-EFFECTIVE CHARGES— Retired Pay, etc., of British Forces on account of Betvice in India Pay and Pensions of Non-effective and Retired Officers of the Indian Service Miscellaneous Pensions Indian Service Family Pensions  TOTAL Non-Effective Charges (England)  Total Non-Effective Charges (England)	17,070,5 860,0 230,0 260,8 6,0 18,5 720,6 2,095,9 450,0 1,777,6 86,0 21,0 2,334,6 4,430,5	833,5 220,0 258,0 18,5 551,0 1,889,0 431,2 1,778,5 85,0 21,4 2,316,1 4,205,1	828,0 218,8 250,7 8.4 18,2 495,2 1,819,3 1,779.0 84,8 21,5 2,316.5 4,135,8

## Army and Garrison Staff.

392. The expenditure under this head shows a saving of 34,7, as compared with the Budget, and an increase of 33.6 as compared with the actuals of the previous year. The former was due to the absence of a larger number of officers than anticipated, to recoveries of advances made in England, to variations in army ranks of officers, to vacancies in the staff, to savings in clerical establishments, to the abolition of certain appointments in the Madras Command, to less tour expenses of the Commander-in-Chief and Lieutenant-Generals Commanding the Forces and to less charges for Exchange Compensation Allowance due chiefly to alterations in the rate of exchange. The increase over the actuals of the previous year was due chiefly to the appointments of Lieutenant-Generals, and the creation of the Punjab and Bengal Commands on the reorganisation of Army Commands, partly counterbalanced by the abolition of the offices of Commander-in-Chief, Madras and Bombay Commands, on the reorganisation.

303. The expenditure under Arn	y and Garrison Staff is	distributed as follows:-
--------------------------------	-------------------------	--------------------------

1804-05.								1895-00.	
Accounts.							Budget.	Revised.	Accounts.
54,9	Commander-in-Chief		•		•	•	27,8	27,2	24.9
•••	Lieuten int-Generals Comr	nand	ing th	e Fore	es.	•	42,7	42,8	غر <i>ن</i> 4
49,4	Adjutant General .		•			•	77.I	73,3	72,2
15,6	Artillery Branch .						18.7	17,2	16,5
4,0	Cavalry Branch .	•	•			•	4, I	3,9	3,3
<b>2</b> 6, <b>7</b>	Musketry Inspection .	•	•			•	27.7	26,8	26,4
5 <sup>8</sup> ,3	Quarter Master General				•		59,0	55.2	56,4
3,8	Gympastic Instruction			•	•		4,1	4, I	4.5
3,6	Army Signalling .				•		3,6	3,5	3.5
192,3	District Commands .		•			•	204.3	190,5	194,6
65,6	Garrison and Station Staff				•	•	6 <b>7</b> ,7	63,5	64,8
29,3	Hill Sanitaria				•		30,2	<b>3</b> 0,0	29.2
11,4	Miscellaneous Depôts						11,5	11,2	113
10,2	Staff of Local Forces .				•	•	12,3	11,6	11,3
3	Staff Miscellineous .		•				3	3	3
3	Add-Expenditure in conn	ectio	n with	the al	politi <b>o</b>	n of	_		_
	the Presidency Army Sys	ten.	•	•	•	•	2,9	•••	
525.7							594,0	560,6	559,3

394. The savings under Commander-in-Chief and Lieutenant-Generals Commanding the Forces as compared with the Budget Estimate, were due chiefly to less tour expenses and less charges for medical charge allowance and contingencies. The decrease under the first head, as compared with the actuals of the previous year, was due to the abolition of the offices of Commander-in-Chief, Madras and Bombay Armies on reorganization of Army Commands; and the increase in the latter to the creation of the appointments of Lieutenant-Generals on the reorganisation.

395. Under Adjutant General the saving was due to reductions in office establishments on the formation of the Punjab and Bengal Commands (1,6), to savings in clerical establishments, Madras and Bombay Commands, partly reduced by additional establishment in the Bengal Command (3), to variations in army rank (5), to less charges for medical charge allowance, travelling, and contingencies (1.4), and 8 in Exchange Compensation Allowance. The increase over the actuals of the previous year was due to the creation of the Punjab and Bengal Commands.

396. The savings under Artillery Branch, Cavalry Branch and Musketry Inspection were due chiefly to variations in army ranks of officers and absence of officers on furlough.

397. Under Quarter Master General's Department the saving was due to absence of officers on furlough and field service and to adjustment of advances drawn in England (8), to vacancies in the establishment of officers and interpreters (7), to savings in office establishment (8) and to Exchange Compensation Allowance (9), partly counterbalanced by increased charges for family allowances, travelling and contingencies.

398. Under District Commands the decrease was due to the deduction made in the Budget on account of absentees having proved to be insufficient (3,2), to vacancies in the establishment of officers (1,3), to the adjustment of advances made in England (6), to variations in army rank of officers (1,0), to Exchange Compensation, consequent on the above savings, and alterations in the rate of exchange (3,2), and to 3 under travelling and contingencies.

399. The saving under Garrison and Station Staff was due to the abolition of certain appointments n Burma, vacancies and variations in army ranks of officers (9), to Exchange Compensation Allowance (1,0), and to less travelling and contingencies.

#### Administrative Staff.

400. The saving of 6, as compared with the Budget Estimate was chiefly due to the transfer to the Civil Department of the charges for the Governor's Band, Bombay, to less Exchange Compensation Allowance, due to alterations in rates of exchange, and to less charges for travelling and contingencies due to ordinary fluctuations, partly counterbalanced by excesses due to variations in departmental grades of officers and to the deduction made in the Budget for probable savings not having been realised to the estimated extent.

1894-95. Accounts. 16,7	Personal Staff of the Governor-General, Governors,	Bu 'get	1895-96. Revised.	Accounts.
.,	and Lieutenant-Governors	1~,7	16.7	16.1
17.3	Accountant General, Military Department	17.6	16,9	16,7
	Controller of Military Accounts—			.,
26,7	Central Branch	26,4	27.9	28,5
14,3	Accounts Branch	13.8	15,3	15,2
43.9	Pay Branch	43.0	43,1	43.5
33,8	Commissariat Branch	33,0	33,4	34,I
7.2	Commissariat Branch, Rangoon	7,5	7.5	7,5
19,6	Ordnance and Clothing Branches	18,4	19,1	19.3
18,6	Circle, Field and Pension Pay Officers	19,0	17,7	17,3
7,8	Inspections, Special Duties, and Probationers .	11,4	9.1	9,0
205,9		207,8	206,7	207,2

401. Under Personal Staff of the Governor-General, Governors, and Lieutenant-Governors the saving was due to the transfer to the Civil Department of the charges for the Governor's Band, Bombay. Under Accountant General Military Department the saving was due to the lower departmental grade of the Deputy Accountant General (3), to savings in the clerical establishment (1), to less Exchange Compensation Allowance (1), and to less travelling and contingencies due to ordinary fluctuations. Under Central Branch the excess of 2,1 was due to the deduction made in the Budget for probable savings not having been realised (1,5), advance of pay for March 1896 to Controller of Military Accounts, Bengal Command, on retirement (1), and to Controller, Madras Command, on proceeding on furlough (3), and to changes in office establishment (2). Under Accounts Branch the excess of 1,4 was due to higher departmental grades of officers (1,1), to the deduction for probable savings not having been realised (1), and to changes in clerical establishments (2). Under Pay, Commissariat and Ordnance and Clothing Branches the excess was due to the deductions on account of probable savings not having been realised, and, in the last case, also to higher departmental grades of officers, partly counterbalanced by less charges for Exchange Compensation Allowance and recoveries of advances made in England. Under Circle, Field. and Pension Pay Offices there was a saving, due to lower departmental and army rank of officers, (1,4) to recoveries of advances made in England (2), to less Exchange Compensation Allowance (3), to savings in travelling allowances and contingencies due to ordinary fluctuations, partly counterbalanced by increased capitation allowances to officers in charge of pensioners in the Madras Command (3), and to advance of pay for March 1896 to the Pension Paymaster, Southern Konkan, and his establishment. The saving under Inspections, Special Duties, and Probationers was due chiefly to transfers of senior officers to Branches (2.0) and to less Exchange Compensation Allowance (5), due to alterations in the rates of exchange and to the transfers mentioned above.

## Regimental Pay.

1804-95- Accounts. 4,322,5	European Army	•	•	•	•			Budget. 4,368,4	1805-96. Revised. 4.420,0	Accounts.
4,026,3	Native Army .	•		•	•	•	•	4,236,1	4,238,1	4,267,1
8,348,8					To	TAL	•	8,604,5	8,658,1	8,697.5

402. The excess of 03,0, as compared with the Budget Estimate, was due chiefly to the strength of the British Forces having been in excess of the authorised complement, to excess deductions having been made in the Budget on account of probable savings and absence of officers in Europe, to an under-estimate of good-conduct pay, to increase under Staff Corps, to variations in army rank of officers, and to an increase of reservists, partly counterbalanced by savings due to less payments of Exchange Compensation Allowance, owing to alterations in the rate of exchange, to savings under grass-cutters' establishment, and to smaller payments of batta and kit-money to recruits owing to fewer enlistments. The

## Regimental Pay-continued.

excess of 348,7 over the actauls of the previous year was due chiefly to an increased rate of pay to the Native Army, the adoption of a lower rate of exchange for payment of British troops for the first quarter of 1895-96, to larger strength of troops, and to more Exchange Compensation Allowance.

403. The details of the principal sub-heads of the European Army are given below:-

1804-05-										D. 1	1805-00.	
Accounts.										Budget.	Revised.	Accounts.
1,086,7	Artillery	•	•	•	•	•	•	•	•	1,083,7	1,094.5	1,102,1
444,2	Cavalry	•		•	•	•	•	•	•	442,6	454,5	461,9
14,0	Engineers	•	•	•	•	•	•	•	•	11,9	16,1	11,0
2,701,5	Infantry		•		•	•	•		•	2,745.4	2,771,8	2,760,2
6,6	Invalid and						•	•	•	6,6	6,3	6,3
34,4	Staff Corps	, Ger	neral I	ist of	Office	ers, U	nattac	hed	and			
•	Unemp	loy <b>e</b> d	Offic	ers		•	•	•		33,6	34,4	45,8
1,6	Colonel s A	Allow	ances	•	•	•	•	•	•	6,4	3 9	5.2
36,7	Other Cha	rges	•	•	•	•	•	•	•	38,2	38.5	37,9
							77.	)TAL		4.368.4	1.425.5	
4.322,5							10	IIVE	•	4.500.4	4.420,0	4,430,4

404. Under Artillery the excess, as compared with the Budget Estimate, was due to the deduction on account of probable savings not having been realised (11,7), to increased rate of pay to Native drivers' establishment (3,8), to excess strength of troops (2,0), and to an under-estimate on account of good-conduct pay (2,0), partly counterbalanced by a saving on account of Exchange Compensation Allowance, due to alterations in rate of exchange. As compared with the actuals of the previous year the excess was due to increase I pay of Native drivers' establishment, to larger payments of Exchange Compensation Allowance, and to the adoption of a lower rate of exchange for payment of British troops for the first quarter of the year under report. Under Cavalry the excess over the Budget Estimate was due to excess strength of troops (15,5), and to the deductions for probable savings not having been realisted (11.5), partly counterbalanced by savings under grass-cutters' establishment, owing to grass having been supplied from grass farms (6,7), and to less Exchange Compensation Allowance due to alterations in rates of exchange (1,0). The increase over the actuals of the previous year was due chiefly to more payments of Exchange Compensation Allowance, to the adoption of lower rates of exchange for payment of British troops for the first quarter of 1895-96, and to larger excess in the strength of troops. Under Infantry the excess over the Budget was due to excess strength of troops (4,9), to excessive deduction on account of probable savings (11,8), and to charges for good-conduct pay being more than anticipated (3,8), partly counterbalanced by savings due to less charges for Exchange Compensation Allowance, owing to alterations in the rates of exchange (5,1), and to pay for April 1895 of officers of the 1st Battalion. East Lancashire Regiment, when proceeding to Chitral, having been drawn in March 1895. The excess of the previous years' actuals was due chiefly to larger payments of Exchange Compensation Allowance, and to the adoption of lower rates of exchange for payment to British troops for the first quarter of 1895-96.

405. Under Staff Corps, General List of Officers, Unattached and Unemployed Officers, the excess occurred chiefly under Staff Corps, and was due to there having been a larger number of unemployed Officers (2,5), to pay of officers in staff employ deputed on field service (2,4) having been taken to this head, to there having been a larger number of candidates for Staff Corps on the Unattached List of the British Army than anticipated (3,6), to pay of officers attached to Native Corps in excess of the authorised complement having been taken to this head (1,0), and to variations in rank of officers and consequent increase in Exchange Compensation Allowance (1,7), partly counterbalanced by a saving of (1,5) owing to there having been fewer unemployed General Officers.

406. The details of the principal sub-heads under the Native Army are as follows:---

18)4-95. <b>A</b> e ounts.									Budget.	1895-96. Revised.	A 4
51.7	Artillery		•		_		_	•	51,6	54,7	Accounts.
13,6	Body-Guard				•	•	•	Š	13,9	13,6	55,1
1,288,3	Cavalry	•	•	•	•	•	•	•	1,284,8	1,288,4	13.5 1,297,9
123,6	Sappers and	Miners	•	•	•	•	•	•	124,9	130,7	130,5
2,347,7	Infantry	• . •	•	•		•	•	•	2,528,7	2,530,0	2,534,8
47.5	Annual grant			-moun	ting	•	•	•	47,1	47,0	48,5
34,0	Kit-money fo	r Kecruit	ts .	•	•	•	•	•	39,6	36,5	32,4
22,2	Hutting-mon	ey .	•	•	•	•	•	•	39,5	39,5	39.3
54,6	Reserve For	es .	•	•	•	•	•	•	c 2,4	52,4	71,2
43,1	Other Charge	es .	•	•	•	•	•	•	48,6	45.3	43.9
4,026,3									4,236,1	4,238,1	4,267,1

## Regimental Pay-continued.

407. Under Artillery the excess was due chiefly to increased rate of pay sanctioned for Native soldiers provision for which was made under Infantry (3,1), and to an under-estimate for good conduct pay (9) partly counterbalanced by increased payments of Exchange Compensation Allowance. The saving under Body-Guard was due to short strength and lower army rank of an officer. Under Cavalry the excess was due to excessive deduction on account of probable savings, small number of soldiers and officers on leave (4,3), to higher rank of officers (2,4), to under-estimate of good conduct pay (1,0), and to increased pay of the Madras Native Cavalry provided for under Infantry (3,0), partly counterbalanced by less charges for Exchange Compensation Allowance. Under Sappers and Miners the excess over the Budget was due to increased rate of pay, provision for which was made under Infantry (5,3), to pay of officers in excess of authorised complement (5), to excessive deduction for short strength (3), and to Exchange Compensation Allowance on account of excess in complement of officers, reduced by savings due to alterations in the rates of exchange (2). Under Infantry the excess was due to excessive deductions in the Budget on account of probable savings, short strength, and officers on leave (28,8), to under-estimate for good-counduct pay (4,7), to advance of pay (2,7), and to arrear payments of previous year (2.7) partly counterbalanced by savings arising from less payments of Exchange Compensation Allowance (14,1), by increased pay to other arms provided for under this head but charged under the heads concerned (15,2), and by savings owing to advance of pay in 1894 95 to certain regiments when proceeding on field service (3.8). The excess over the actuals of the previous year was due to increased rate of pay to the Native, army and to larger payments of Exchange Compensation Allowance. The small excess under Annual Grantin-aid of helf-mounting was due to ordinary fluctuations, and the savings under Kit money for Recruits to fewer recruits having been enlisted. Under Reserve Forces the excess was due to a large accession of numbers, and to the increased rate of pay sanctioned for reservists. Under Other charges the saving occurred chiefly under Batta (3,4), owing to the men of Madras regiments, serving in Burma, having drawn rice money while on leave in India, the charge for which was taken under Commissariat Establishments, etc.

### Commissariat Charges.

of 48,6 as compared with the actuals of the previous year. The former was due chiefly to the insufficiency of the deduction made in the Budget for probable savings, to less expenditure for Exchange Compensation allowance owing to alterations in the rates of exchange, to short strength of eattle, to favourable rates for provisions and short strength of troops, to less ordinary movements of troops and stores, due to absence of troops on field service, to the cost of replacing fodder issued from reserve to the Chitral Relief Force having been charged under Miscellaneous Services, and to less expenditure on regimental equipments godown furniture, warm clothing, purchase of transport animals, permanent hired transport, gear carts doolies, and uniform clothing for transport attendants; partly counterbalanced by increased expenditure for water-supply to troops, by the payment of compensation to the Zendindars of Mechparah for permission to hunt elephants in the Garo Hills and Goalpara District, and by larger expenditure for malt liquor, owing to larger purchases, and to brewers having been paid at the market rate of exchange, which was lower than the rate adopted in the Budget.

1894-05.										1895-06.	
Accounts.									Budget.	Revised.	Account
525,0	Establishment		•	•	•		•	•	545.2	520,6	525,0
1,505,6	Supplies .		•		•		•	•	1,562,1	1,447,8	1.520,5
818,1	Services .			•	•			•	935.3	1,co8	773,7
279.3	Transport Bran	ich	•	•	•	•	•	•	350.3	292,1	260,2
3,128,0							TOTAL	_	3,392,9	3,060,6	3,079,
	tails of the expe	ndit	ure t	ınde	r Est	ablis		are			3. 7 77
The de	-		ure (	ınde	r Est	abli:		are	given below	V :	***************************************
The de	Supervising Staff		•	•	•	•	shment •	are	given below 51,8	v : 51.7	52,0
The de	Supervising Staff Executive Establi	ishm	ent	inde •	r <i>Est</i> •	ablis •		are	given below 51,8 258,1	51.7 244,I	52,0 243.2
The de	Supervising Staff Executive Establi Ambulance Trans	ishm sport	ent	•	•	•	shment •	are	given below 51,8	51.7 244,1 45,6	52,0 243.2 44,8
The de 44,8	Supervising Staff Executive Establi	ishm sport	ent	•	•	•	shment •	are	given below 51,8 258,1	51.7 244,I	52,0 243.2 44,8 167.6
The de 44,8 251,7 45,9 170,6	Supervising Staff Executive Establi Ambulance Trans	ishm sport blish	ent t ment	•	•	•	shment • •	are	given below 51,8 258,1 45,6	51.7 244,1 45,6	52,0 243,2 44,8 167,6 14,6
The de 44,8 251,7 45,9	Supervising Staff Executive Establi Ambulance Trans Subordinate Esta	ishm sport blish	ent t ment	•	•	•	shment • •	are	given below 51,8 258,1 45,6 179,4	51.7 244,1 45,6 162 7	52,0 243.2 44,8 167.6

411. Under Supervising Staff the increase over the actuals of the previous year was due to the appointment of an administrative Commissariat officer for Burma and his office establishment, and to increased charges for Exchange Compensation Allowance and travelling. Under Executive Establishment

## Commissariat Charges—continued.

ment the saving, as compared with the Budget, was due to the deduction for probable savings having been insufficient (5,6), to less Exchange Compensation Allowance due to alterations in rate of exchange and to a larger number of officers having been absent on furlough (3.1), and to less charges due to ordinary fluctuations on account of regimental transport (9), contingencies and advertising charges (1,8), and family allowances, travelling, postage, and books (8). As compared with the actuals of the previous year, the saving was due to the absence of a larger number of officers on furlough, and to pay for March and April 1895 of certain officers and others proceeding on field service having been paid in advance in 1894-95. The difference under Ambalance Transport was due to the short strength of bearers. Under Subordinate Establishments the short expenditure was due to smaller temporary victualling and godown establishments (5,6), to less charges for cattle establishment due to short strength of cattle (12,0), and to an over-estimate (3,0), partly counterbalanced by cost of extra establishment employed on account of animals returned to India on the breaking up of the Chitral Relief Force (1,5), and by larger expenditure for water-supply to troops (5.9). Under Khedda Establishment there was an excess of 7.1, due chiefly to the payment of 6,0 as compensation to the zemindars of Mechparah for permission to hunt elephants in the Garo Hills and Goalpara District, to the employment of a larger number of coolies than provided for (8), and to provision for the pay of attendants of elephants having been incorrectly included under Services (6).

412.	Under	Supplie.	the details are as follows .—
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1804-95. Accounts						Budget.	1805-ab. Revised,	Accounts.
683.6	Provisions for Europeans		•	•	•	696,2	68⊇,4	682,3
190,2	Provisions for Natives .	•	•		•	209, <b>9</b>	171,0	174,7
	Compensation to Natives -							
224,2	(a) for dearness of provision	18				269.0	226,5	257,8
22,7	(b) for dearness of lorage		•	•		37.2	23,8	28.0
<b>2</b> 0,9	Purchase of Reserve Stock	•		•	•	21,2	26,5	20,0
356,8	Malt Liquor purchased locally	•	•		•	314,2	315,0	349.5
6,4	Rum					12,2	7.1	8,1
7	Dairy Farms				•	1,5	1,0	1,7
1	Contingent Expenses .				•	4	3	•••
•••	Deduct Value of Supplies to other	r D	eparti	nents		•••	<del>-3</del> .8	2.5
1,505,6						1,562,1	1.447.8	1,520,5

413. The savings under Provisions for Europeans and Provisions for Natives were due to short strength of troops and to favourable rates for articles of food, partly counterbalanced in the former by excess due to ordinary fluctuations (1,2), and to an under-estimate (6,4), and in the latter to the cost of ration articles purchased for issue in 1896-97 to troops in distant out-posts in Upper Burma (4,6). As compared with the actuals of the previous year the savings were chiefly due to more favourable rates for articles of food. Under Compensation to Native for dearness of Provisions the saving was due to a fall in prices of food in the Madras and Bombay Command, partly counteracted by a rise in the Punjab and Bengal Commands. The increase over the previous year's actuals was chiefly due to the rise referred to above. Under Compensation to Natives for dearness of Forage the saving was due to the prices of grain and folder having been lower than anticipated, they were, however, higher than the prices of 1894-95, hence the excess over the actuals of the previous year. Under Malt Liquor purchased locally the excess was due to larger purchases of malt liquor, and to payments having been made at the market rate of exchange, which was lower than that adopted in the Budget. The decrease, as compared with the actuals of the previous year, was due to a smaller consumption, owing to a larger number of British troops having been on field service. Under Rum the saving was due to no purchases having been made in Madras, and smaller purchases in Bombay, owing to large stocks in hand, partly counterbalanced by larger purchases in Bengal for the Punjab Command.

414. Under Services the following details are supplied:

1894-95. <b>A</b> ccounts.							Budget.	1895-06. Revised.	
44,7	Hire of Transport	•	•	•	•	•	69,8	45,0	Accounts.
25,6	Sea and Inland Water	Charg <b>es</b>		•	•	•	32,7	25,4	18,2
373.5	Railway Charges . Grass Cultivation .	•	•	•	•	•	413 4	374.0	366,3
54.5	Feed of Horses, Battery	. Mulas	Vah	•	D. U1		58,8	59,2	52,6
304,4	and Elephants .	•		•			223,2	200,0	217,7
10,7	Regimental Equipment				ngencie	S .	13,1	11,0	10.6
30,4	Implements, Godown F	urniture	e, etc.	•	•	•	39.4	21,4	26,5
74,3	Other Heads .	•	•	•	•	•	85,4	64,1	39.5
818,1							935.3	800,1	773.7

## Commissariat Charges-concluded.

415. The savings under Hire of Transport, Sea and Inland Water charges and Railway charges were charly due to less movement of troops and smaller consignments of stores, consequent on the absence of a large number of troops on field service. Under Grass cultivation the saving was due chiefly to temporary establishment not having been employed to the extent anticipated (2,4), and to savings under contingencies in the Punjab Command, reduced by increased expenditure in the Bengal Command on account of hired carriage and construction and repair of buildings (3,9). Under Feed of Horses, Battery Mules, etc., the saving was due to favourable rates (8,4), to short strength (3,5), to issues from stock of the previous year (1,0), and to over-estimate (3.9), partly counterbalanced by the higher rates for certain articles in Bengal and Punjab (7,6), and by cost of stock laid in for issue in 1896-97 (4,5). The excess over the actuals of the previous year was due to higher rates in Bengaland Punjab. Under Regimental Equipment and Camp Contingencies the saving was due to the absence on field service of a large number of troops (1,0), favourable rates for tinning cooking utensils in Burma (1,0), and to fewer condemnations and consequent replacements (5). Under Implements, Godown Furniture, etc., the saving was due to contingent charges incurred in consequence of field operations having been charged under Miscellancous Services, and less ordinary contingent charges, owing to fewer troops having been quartered at stations in India (7.7) and to less condemnations and consequent replacements (5,6). Of the saving of 45,9 under Other Heads 34,1 occurred under Miscellaneous, due chiefly to less purchases of warm clothing than was anticipated in the Budget (20,9), and to saving under Incidental charges, due in a great measure to the absence of troops on held service (8.3), partly counterbalanced by more renewals of clothing for mobilisation reserves due to larger condemnations (3), by cost of supplying water to troops at Aden owing to higher rates for coal and increased charges for conveyance of water (5), and by ordinary fluctuations (3). Under Reserve of Fodder there was a saving of 6.4 due to the cost of replacing issues to the Chitral Relief Force having been charged under Miscellaneous Services and to less purchases for the Quetta District. Under Purchase of Buitery Elephants and Bulloers, etc., there was a saving of 1,0 due to no animals having been purchased. Under Khedda charges there was a saving of 1,3, due partly to the pay of attendants of elephants having been provided for under Khedda Establishment (6), and partly to fewer elephants having been fed and less charges for purchase and repair of materials (7) Under Cattle Farm, Hissar, there was a saving of 2,1, due chiefly to less expenditure for reserve stock (1,6), owing to issues from reserve stock not having been replaced in consequence of scarcity of folder, to less cultivation charges (4), and to fewer purchases of animals (2), counterbalanced to a small extent by more charges for feed of cattile.

416. The details of the charges in the Transport Branch are as follows :-

1894≺95- <b>A</b> ccount <b>s</b> -							Budget.	rsgsaß. Revised.	Accounts.
273,1	Depôt and Regimental	•	•			•	340,9	285,8	255,9
6,2	Ambulance Transport	•	•	•	•	•	9.4	6.3	4.3
-							Charles and the same of the sa	the second secon	-
279,3				То	IAL	•	350.3	202,1	260,2
							-		

417. Under Depots and Regimental, 32,5 of the saving was due to fewer purchases of animals and the replacement of casualties in the Punjab Command by animals returned from the Chitral Relief Force; 3,7 to feed of animals, owing to fall in prices in Bengal and Burma, 1,5 to issue of grass from Government farms in Punjab, and 14,2 to short strength of animals in Burma, partly counterbalanced by 1,1 owing to increased rates for feed in the Punjab Command, 7,5 aue to purchase of straw in Madras for issue in 1896-97 and by the retention of surplus animals returned from the Chitral Relief Force, and the cost of feed of mules specially purchased; 9.7 to the cost of permanent hired transport having been charged to the Chitral Relief Force and to short strength; 24,6 to fewer replacements of gear, earts, and equipment, and to the cost of replacing issues for special services having been charged to those services under Miscellaneous Services; 10,0 to less miscellaneous charges owing to less expenditure for clothing due to short strength of cattle attendants; and 5 to no expenditure having been incurred on rent and repair of buildings. The saving would have been larger, but for the fact that special purchases of mules, amounting to 7,7, were made. The saving, as compared with the actuals of the previous year, was due to fewer purchases of animals and to less charges for feed, hired transport, gear, carts, equipment, and clothing for attendants. Under Ambulance Transport the saving was due to less charges on doolies, gear, carts, etc., owing to fewer condemnations and repairs (3,2), to less clothing for bearers than anticipated (1,9).

## Remounts and Veterinary.

418.	The	details	are	given	below	:

1894-95.							1895-96.	
Accounts.						Rudget.	Revised.	Accounts.
3.4	Supervising Staff				•	3,6	3.5	3,6
27,0	Depôt Establishments .	•		•	•	27,3	27.0	26,9
9,2	Veterinary Inspection .		•		•	9.5	9,2	9,1
34,6	Station Veterinary Hospitals	•	•	•	•	39,0	35.3	37,2
4	Veterinary Schools .			•	•	6	6	4
2,6	Remount Depôt, Garden Reach				•	2,8	2,2	2,2
132,5	Purchase of Remounts		•		•	146,5	144,0	140,0
27,0	Feed of Cattle and Remounts				•	31,4	29,2	31,9
3 <sup>8</sup> ·5	Miscellaneous		•		•	38,7	38,8	32,4
275,2						299,4	290,7	283,7

419. The saving under Station Veterinary Hospitals was due chiefly to variations in army ranks of officers, and to officers on duty having been below the authorised complement (1.2), to Exchange Compensation Allowance owing to alterations in the rate of exchange and absence of officers (5). Under Purchase of Remounts the saving was due to purchase of fewer young stock and at lower rates than anticipated (5,9), to more favourable rates of exchange for payments for Australian horses, and to fewer purchases for Sergeant Instructors of Volunteer Corps (3), to fewer purchases of mules for Mount in Batteries (3), and to less contingent expenses (4), partly counterbalanced by larger purchases of ponies for the Mounted Infantry, Burma (2). Under Feed of Cattle and Remounts the excess was due to increased purchases of grain and fodder in Bengal, owing to smaller outturns from cultivation farms (1,9), to purchase of grain in Madras for issue in 1896-97 (5), and to increased rations to young stock (3), partly counterbalanced by favourable rates for grain and fodder in the Madras and Bombay Commands (1,1), and by the receipt of some hay from the Commissariat Department free of charge, and by the reserve ordnance mules having been fed partly on cultivation produce and partly on stock (4). Under Miscellaneous the saving was chiefly due to less road expenses, owing to fewer movements to and from depôts (2,6), to less cultivation (4,5), to less expenditure on veterinary medicines and appliances (3), and to less contingent expenditure (1), partly counterbalanced by larger purchases and more extensive repairs of cattle gear and rolling stock (1,3).

#### Clothing Establishments.

420. The charges fall under the following sub-heads:-

1894-05 Accounts. 10,0 6,3	Superintending Establishments .  Manufacturing and Store Establishments	s		•	Budget. 11,8 6,9	1895-96. Revised. 10,6 6,5	Accounts. 10,7 6,4
S	upplies and Services						
124,6	Factories				191,0	113,8	109,4
33,6	Regimental	•		•	34.4	38,3	34,4
31,2	Compensation in lieu of clothing	•	•	•	30,1	32,6	32,2
2 -5,7					274,2	201,3	193,1

ments in the Bengal and Madras Commands. Under Supplies and Services, Factories, the saving was due chiefly to the abolition of cloth tunics and trousers and undress jackets for the Artillery, and smaller purchases of boots, cloth, serge, and other articles, owing partly to the introduction of the new clothing scheme, and partly to the inability of contractors to supply articles during the year (37,1), to more tavourable rates for certain articles (2,0), to certain materials for clothing for the Royal Artillery not having been received in time (6), to fewer cloaks, great-coats, shoulder cords, etc., for British troops having been made up, and to a smaller demand from Native troops in Madras for similar articles (5), to non-manufacture of summer clothing for British troops in the Madras Factory (1,9) to certain articles, provision for which had been made having been indented for from England (30,9), to non-purchase of cotton drill and other articles (4,5), and to utilization of old packing materials and to less incidental expenses (2,5). The saving, as compared with the previous year, was due to larger demands on England for stores. Under Regimental an excess of 5,0, owing to summer clothing for British troops in the Madras and Bombay Commands having been made up regimentally, instead of in the Factory, was

## Section L.-ARMY SERVICES-EXPENDITURE-continued.

## Clothing Establishments—continued.

exactly counterbalanced by savings of 2,1 on account of clothing for reserve forces, owing to less replacements of kits and the transfer of a smaller number of men to the reserve than anticipated, and of 1,7 on account of charges provided for having appeared in the accounts of other years and by other small savings. The excess under Compensation in lieu of Clothing was due to more payments having been sanctioned.

## Barrack Establishments.

422. The following are the details under this head :-

1894-95.									1895 96	
Accounts.								Budget.	Revis . d.	Accounts.
4.2	Executive Establishm		•	•	•	•	•	4,4	4, I	4,1
55.3	Subordinate Establish	men	ts	•	•			61,0	55,0	54,0
16.7	Station Conservancy	•			•			12,6	13.7	14,0
9.4	Barrack Furniture		•				•	9,9	9.8	10,7
49.9	Barrack Bedding	•	•					55,4	50,0	40,5
35,2	Lighting Charges	•	•	•	•	•		3`.1	32,5	34,5
58,9	Miscellaneous .	•	•	•	•	•	•	59.7	59,c	54,4
229 6								241,1	224,4	218,2
and the same of th										

423. Under Subordinate Establishment the saving was due chiefly to less charges for punkha-pulling establishments (3,3) and tattie-watering establishments (2,3) owing to the absence of regiments on field service, to the employment of smaller establishments and for shorter periods at lower wages, and to the employment of transport attendants as punkha-pullers; to less charges for conservancy establishments (1,4), owing to the allowances authorised for certain out-posts in Burma not having been drawn, and to the employment of a smaller number of men, the excess under Station Conservancy was due to expenditure not foreseen when the Budget was framed. Under Barrack Bedding and Lighting charges the savings were generally due to the absence of troops on field service; but partly also in the case of the tormer to the issue of part-worn bedding to British troops on first arrival, and to the more favourable rates at which blankets were purchased, and in the latter to more favourable rates for kerosine oil in the Madras and Bombay Commands. Under Miscellaneous the saving was due to smaller condemnations, and repairs and replacements of miscellaneous supplies to barracks and hospitals than anticipated.

#### Administration of Martial Law.

1804-05. Accounts	ı <b>.</b>								Budget.	1895.96. <b>Rev</b> ised.	Accounts
	Judge Advocate-	Gen	eral's	Depar	tment						
6,4	Head-Quarters		•	•	•		•		6.3	6.4	6,3
15,2	Circles .	•	•	•	•	•	•	•	17,0	15.0	15,1
19.9	Miscellaneous	•	•	•	•	•	•	•	19.2	19,5	20,5
41,5									42,5	40,9	41,9

424. The saving of 1,9 under Circles was due to variations in army ranks and grades of officers and to absence of officers on furlough, and was nearly covered by the excess of 1,3 under Miscellaneous, due chiefly to more charges on account of garrison and station prisons, owing to there having been larger number of prisoners than anticipated.

#### Medical Establishments.

425. The charges are classified under the following heads:--

1894-05. <b>A</b> ccounts:					Budget.	1895-96. Revised.	Accounts.
25,0		Medical Establishment- 11 ad-Quarters and		nmand	s 28 2	29,3	31.0
449.5		Instructs .		•	454,4	454,8	451,3
14,0		Nursing Service		•	14,2	13.7	13.5
26,3		Army Hospital Corps			2 <b>9</b> ,0	27,0	27,1
. •		Medical Store Depôts			20,2	19.3	10,4
19,5		Fodowers' Hospitals	·		2,1	1,5	13
1,5		Miscelaneous .	•	•	15,4	13,4	11.9
16,0	215.9	Modical Supplies		•	219,7	219.7	216,9
	23,6	Peinct + Issues to other Dep	artm	ients	22,5	21,5	27,5
192,3					19/1-		
					700,7	757 <b>,2</b>	75°,9
744.1							

## Medical Establishments-continued.

426. Under Medical Establishment, Head Quarters and Commands there was an excess of 2,8, due chiefly to salaries of certain officers and establishments (2,8) provided for under Army and Garrison Staff having been charged to this head, to the old rates of pay having been drawn by the Principal Medical Officer, Bombay Command, for the whole year, and by his Secretary for part of the year, instead of the new rates provided for (9), to the Personal Assistant to the Principal Medical Officer, Madras Command having drawn pay as Secretary for a part of the year (1), and to more payments of Exchange Compensation Allowance, consequent on the above causes (2). These excesses were partly counterbalanced by savings due to officiating arrangements in place of officers on leave (4), and to reductions in establishments (9). Under Districts the saving was chiefly due to the abolition of two appointments of Principal Medical Officers of Districts (6,3), to less medical charge allowances (5), and to less charges for postage and contingencies (3), partly counterbalanced by excesses due to the deduction for probable saving not having been realised, partially counteracted by the abolition of the two appointments mentioned above (2,1), and to travelling charges owing to more movements of officers and establishments than anticipated (1,7). The saving under Nursing Service was due to the deduction for probable savings having proved to be insufficient (3), and to less Exchange Compensation Allowance due partly to above cause, and partly to alterations in rates of exchange (3). The saving under Army Hospital Corps was due to the provision for special concessions to the Army Hospital Corps not having been fully utilised and to short strength (2,0), and to less charges for travelling, postage, and other petty savings, due to ordinary fluctuations (4), partly counterbalanced by increased charges for good-conduct pay (5). Under Medical Store Depots the short expenditure was due chiefly to savings in establishment charges, and exchange compensation, and to savings in postage and contingencies due to ordinary fluctuations. The employment of fewer temporary servants in Burma caused the saving under Followers' Hospitals. Under Miscellaneous the saving was due to the employment of fewer nursing orderlies in station hospitals than anticipated (4), to less expenditure owing to fewer pupils having been under instruction, and to charges on account of compensation in lieu of quarters to pupils in Madras having been paid by the Military Works Department (1,8), and to the closure of certain Cantonment Hospitals (1,1). Under Medical Supplies the saving was due chiefly to less expenditure for medical and surgical stores and hospital equipment supplied to hospitals, owing to less purchases than anticipated, and to the cost of replacement of losses, etc., having fallen to a certain extent on the various field operations in connection with which field hospitals were employed, to short supplies to Medical Depôts, chiefly due to the closure of certain cantonment hospitals in the Madras Command, and to less charges for freight, and miscellaneous items due to ordinary fluctuations. These savings were partly counterbalanced by increased expenditure for medical comforts and dieting sick due to increased sickness among troops and to higher rates than anticipated having been paid for The Issues to other Departments fell short of the Budget owing to local bodies in Madras having been required to obtain their supplies independently of the Medical Store Department, partly counterbalanced by issues to new charitable dispensaries in the Bombay Command.

## Ordnance.

427. The charges are sub-divided below . -

Accounts							Budget.	1895-ab. Revised.	Accounts.
	L. I ABI ISH WENTS -								
4 1 -	Supervisor Staff				•.	•	41.9	40,3	40,6
155.9	Arsin ds and Depûts		•			•	204	189,1	192,7
1957	Factories .	•	•		•	•	22.5	207,9	198,6
156	Fort Arm aments	•	•	•	•		11,7	11,7	11,6
	STORPS-								
106.1	For Aisenals and	1)0	<sub>j</sub> ,Ats			•	133 9	126,1	147,8
170 5	For Factories			•			199.7	175,5	187.5
127	Freight .		•				13.5	12,3	11.1
(10) 7	Camp Equipaire		•	•	•		62 1	5 3.5	53.3
26	Line Gear		•			•	~ ;	14.6	14,6
34,0	Other Charges		•	•	•	•	3=4.3	324	33,1
	De Incl-								
36.2	Supplies to other	$De_i$	rtinei	115	•	•	300	.36.	44,0
5 2 3,1							9.0,3	527,5	846,0
								-	

The second secon

#### Ordnance—continued.

428. The saving under Supervising Staff was due to the absence of an officer on leave, to savings in office establishments, to less Exchange Compensation Allowance in consequence of the above and alterations in the rates of exchange, and to a small extent to decreases in travelling, postage, and contingencies owing to ordinary fluctuations. Under Arsenals and Deptos the decrease was due to less Exchange Compensation Allowance, owing to alterations in the rates of exchange (1,8), to the employment of fewer extra temporary artificers, owing to less outturn (6,5), and to saving, arising from ordinary fluctuations in travelling, postage, etc., (1,1), partly counterbalanced by the deduction on account of probable savings not having been realised to the extent of 1,2. Under Factories the saving was due to fewer artificers having been employed, owing to less outturn than anticipated, to delay in completion of the new gun section building and Shell Factory extension at Cossipore, to increased machine work in the Gun Carriage Factory, Fatchgarh, to the wider application of the piece work system (15,9), to the abolition of the Ordnance Artificer Company, Madras, to reductions in Native establishments in that command, to less Exchange Compensation Allowance, owing to alterations in the rates of exchange. The excess under Stores for Arsenals and Depots was the result of a change in classification, partly counteracted by the discontinuance of the issue at depôts and rest-camps of salitas and kit-bags to unarmed drafts arriving in India, and by less purchase of timber Under Stores for Factories the saving was due to smaller supply of stores to factories owing to smaller puchases of timber, to failure of contractors to supply certain stores, and to sufficiency of stock. The excess over the previous year's actuals was due to larger purchases owing to more extensive manufacture and for stock purposes. Under Freight the saving arose from smaller consignments of Ordnance Stores from England. Under Camp Equipage and Line Gear the savings were due to smaller purchases of materials and to a change in classification. The excess under Supplies to other Departments was due to issues to Military Works Department in connection with the erection of new workshops in the Foundry and Shell Factory, Cossipore, (3.5), and to the Mombassa Contingent (25), to the supply of accoutrements to the 1st Hyderabad Contingent (4), to the fitting up of machinery for the Military Works Department, Bombay Command, (4), to issues of gunpowder and barrels to that Department at Aden (5), and to stores for defence works (4), partly counterbalanced by smaller demands for magazine stores and ammunition boxes by the Police, etc., in Madras.

## Other Effective Charges.

- 429. Ecclesiastical charges fell short of the Budget, chiefly owing to the allowances of Roman Catholic priests at certain stations having been discontinued in consequence of reductions of garrisons.
- 430. Education charges fell below the Budget, owing chiefly to less expenditure for Exchange Compensation Allowances, due to alterations in the rate of exchange; to reorganisation of the Department of Military Education; to variations in army ranks of officers; to the absence on furlough of the Principal of the Lawrence Military Asylum at Sanawar; to savings in establishments of that institution, and to fewer admissions of children in orphanages.
- 431. Sea Transport charges.—The saving was due to more economical arrangements having been sanctioned for conveyance of troops between Bombay and Burma (6,5), to adjustment of receveries on account of the previous year by deduction from expenditure (1,3), to reduction in the contract rate for deck passages from Calcutta to Rangoon (1,4), and to less expenditure for Madras troops and followers proceeded to Burma (2,3).
  - 432. The figures under Miscellaneous Services may be sub-divided as follows :-

1894 <b>-</b> 95									Budget.	1805-96. Revised.	Accounts
Accounts.	Expeditions a	and :	specia	l char	ges	•	•	•	377,2	2,041,3	1,966,9
95,9	Other Items		-		•	•	•	•	111,9	100,7	74.9
75.7											-
475,6									489,1	2,142,0	2,041,8
47.55										-	

### Other Effective Charges.

433. The following are the details of the special expenditure:-

									Budget,	18)5-96. Accour
rrear charges on acc Lushai Expedition	. Coun		•		-				2	
Other Expeditions		•		•	•	•	•	•	•••	••· 1
harges for-										
Wano Garrison	•							•	32,5	60,5
Chin Hills Operation	ns, 18	895-96	· .							6
Kurram Escort	•					•		•	15,0	0,11
Tochi Garrison			•	•	•	•		•	•••	60,7
Gilgit Agency .		•		•	•	•		•	68,1	49,2
Kengtung-Garrison		•			•	•		_	•••	14,4
Mekran Escoit				•					1,5	6
Occupation of Chitr	al an	d its (	Comm	unicati	ions	•	•		•••	86,6
Mecong Escort		•	•		•	•			2,5	3,2
Afghan Baluch Bour	idary	Esco	rt	•					•••	2
Afghan Boundary Do	emarc	ration							5,2	1,4
Waziri-Afghan Bound	dary l	Dema	<b>r</b> catio	r and '	Wazir	istan l	Pac de l	Force	102,2	57.2
Chitral Relief Force	•	•			•	•			150,0	1.610.3
Perso-Baluch Bounds	ary E	scort		•					• • •	1,9
				•					****	
									377,2	1,966,9
										-

434. Of the excess of 1,589,7 under Expeditions and Special charges 103.6 was due to charges on account of the "Tochi Garrison," the "Kengtung Garrison," occupition of Chitral and its communications," and the "Perso-Baluch Boundary Escort," for which there was no provision in the Budget. 1,409.3 on account of "Chitral Rehet Force" and 28,0 for the "Wano Garrison." These excesses were counterbalanced to a small extent by savings in the provision for "Kurram Escort" (4,0°, Afghan Boundary Demarcations" (3,8," Waziri-Afghan Boundary Demarcations and Waziristan Field Force" (45,0), and the Gilgit Agency" 18,9. Under Other items the saving was due chiefly to the amalgamation of the appointment of Military Examiner in Hindustani in the Madras Command with that of Persian and Hindustani Translator to the Government of Madras (2,0), to fewer officers, and men having passed in Native languages and to reduction in reward (4,5), to less travelling allowances (1,1), to less extra staff and command allowances (1,9), to savings on account of purchase and rents of lands and buildings (3.4), to over-estimate under telegrams and contingencies (16,0), and to less charges under camps-of-exercise and instruction, due chiefly to no camps-of-exercise having been held in the Punjab Command in consequence of the employment of troops on field service and to less expenditure in other commands.

435. The saving under Volunteer Corps was chiefly due to the appointment of Adjutant of the Administrative Battalion, Presidency Volunteer Rifles, having been vacant for a part of the year (4), to Exchange Compensation Allowance owing to alterations in the rate of exchange and the above cause (4), to less punkha-pulling charges in the Madras Command (3), to lapse of a portion of the grant for Volunteer buildings (1, 2), to less capitation grants owing to fewer Volunteers having qualified for it (1,8), to less expenditure for construction of rifle ranges, camps-of-exercise, and allowances for field days (1,8), and to capitation grants having been drawn for fewer reservists than anticipated (6), partly counterbalanced by more travelling charges (9), due to more frequent moves of Sergeant Instructors than anticipated.

## Non-effective Charges.

sions to Europeans showed a saving of 9.1, due almost entirely to less payments on account of capitalized pensions. Under Military Pensions to Natives there was a saving of 13.9, due chiefly to casualties and stipends not baving been claimed when they fell due (4,5), to less charges for compensation for dearness of provisions to Madias pensioners owing to the favourable rates for rice (4,8), to fewer gratuities to Native soldiers and followers (1,3), and to less charges for family pensions owing to casualties, and to pensions not having been claimed (4,1), partly counterbalanced by more admissions of the hospital assistant class to the pension establishment (2), and by increased grants of gratuities (3) to men discharged from the Reserves. The small saving under Widows' Pensions and Compassionate Allowances was due to casualties, to pensions not having been claimed, and to transfers to England, partly counterbalanced by a fall in the rate of exchange for payment of pensions paid in sterling. Under Superannuation Pensions and Gratuities the excess was due to a greater number of admissions to the pension establishment, and to more discharges with gratuity than was anticipated.

The second of the second secon

### Section L.-ARMY SERVICES-EXPENDITURE-continued.

### Expenditure in England.

437. Under Home charges of British Forces serving in India the saving occurred mainly in furlough charges. Under Furlough allowances to Officers in the Indian Service the decrease was due to fewer officers than anticipated having been at home on furlough. The saving under Indian Troops Service occurred in connection with hired transports. A larger number of officers than was estimated were provided with Passages otherwise than in Troop-ships. Under Stores for India the saving was due to the order for certain supplies of cordite having been cancelled, to payments to the War Office having fallen short of the estimate. The saving under Retired Pay, etc., of British Forces on account of service in India was due partly to adjustment of an excess payment (10,9) of the previous year, and partly to the payments having been less than was estimated. There were decreases in the several classes of Miscellaneous Pensions.

## Upper Burma Charges.

438. The details of the extra charges for Upper Burma during the year, which amounted to 323,6 against 374,1 in 1804-95, are given below. The Upper Burma charges include 3 on account of cold weather field operations and 30,5 on account of Chin-Lushai:—

								Upper Burma. Accounts.		
Carria								1891-05	1895-96	
GRANTS									_	
Army and Gartison Staff	į .	•	•	•	•	•	•	<b>2</b> 6,0	23,6	
Administrative Staff		•	•		•			9,2	9.9	
Regimental Pay, Allowances, and Charges								43.3	43.5	
Commissariat Establishin	nents.	, Suj	phes a	ınd Se	rvices			235,1	1,66,1	
Remount and Vetermary Establishments, Supplies and Services								2,6	2, 🤈	
Clothing Establishments, Supplies and Services								•••		
Barrack Establishments, Supplies and Services								8.3	7.3 .	
Administration of Martial Law							•••	•••		
Medical Establishments, Supplies and Services								27.3	25,6	
Ordnance Establishments, Stores and Camp Equipage .								-1,4	1.7	
Ecclesiastical .		•		•	•			<b>1</b> , 7	0,1	
Education				•	•		•	1	•••	
Sea Transport Charges						•		7,5	3.8	
Miscellaneous Services			•				•	10,5	8,9	
Volunteer Corps .				•	•			3.1	2.8	
Rewards for Military Ser	vices		•	•	•		•	b	•••	
Military Pensions .		•			•	•	•	9	3	
					Тотлі.			374 1	323.6	

## Section LL.—SPECIAL DEFENCE WORKS-EXPENDITURE.

## 47.—Special Defence Works.

r894-95. Accounts.				Budget.	1805-96, Revised,	Accounts.
217,9	EXPENDITURE	•	•	154,7	110,5	101,3

439. Owing to the completion of some works and the approaching completion of others the expenditure in 1895-96 fell short of that of the previous year by 116,6. The Budget Estimate of expenditure in India was over-estimated.

440. The distribution of expenditure is noted below:—

1894-95.											1895 <b>-9</b> 6.	
Accounts.										Budget.	Revised.	Accounts.
67.3	India .	•	•	•	•	•	•	•		<b>7</b> 0,0	21,7	21,7
82,2	England	•	•	•			•	•	•	46,2	50,6	45,2
68,4	Exchange	•	•	•	•	•	•	•	•	38,5	38,2	34,4
217.9								To	TAL	154.7	110,5	101,3
-												

# Section M.-PROVINCIAL ADJUSTMENT.

1894-95. Accounts. -560,9 TOTAL SURPLUS AND DEFICIT . Budget. Accounts. -623,3 +383,0 +379,1 DETAILS.

-				4	1=1	DET	V1172	·.							
Provin	sial.		India,	Cent tro ince	v- Bur	ma.	96d III.	Beng	ial. I	N -W.	Punj	ab.   Ma	= == = dras,   1	Bombay.	TOTAL
			}	1		-			- '-		·	<u> </u>	'-		1
Revenue	- Accor	unt <b>s</b> • 1894-9	5	710	8   1,74	8,0	517,0	٠	1		.!	i			
178461IU6			ا	839	,0 , 1,97	2,7	559,0	4,461	_	175,0	1,730	,5	74.4 A	,024,9	
	CAccor	ed . \$ 1895-9 ints . \$	· · · · ·	844	4 2,21	1.0	70.3	4,419 4,563		.255, <b>2</b> .160, 1	1,751	,0 3,10		140,6	19,641 20,236
				1 623	2,20	7.5	09,5	4,585		160,3	1,785	/	8,8 4	,209.2	20,791
r.,	Accou	nts . 1894-9.	5	815	9 2,020				- 1		1.778,	o 3 29		,280,6	20,500,
Expenditur	Revise			818	2 1.986	. ~ /	44.4	4,291,		341,0	1,755,	3 3,08	) }		
	( Accou	rd { 1895-96 nts }	', …	807,	5 1,971	,8 i 6	545	4.430,		370,1	1.775.	9 3,31		127,4 244.5	20,077,
		<del>-</del>		8იკ,	4   1,951	0 0		4,441,		302, <b>5</b>	1,781,	7 3,-40		177 9	20.648, 20.378,
Surplus or	Accoun	nts - 1894-95	i '	- 105,		,		117001	, 3,	300,1	1,785,	3.25		179.9	20,382
heit.	Je- ) Budget Revise	( · )	1 '	+ 20,				+ 169.8		66,0	_ , , ,	5 1			1,11.
	Account	d } 1805-gn	• •	+ 300	1 . + *711		11,0	-11,1		20,9	- 24,8 - 24 i			02,5	-436,0
	- 11111	<b>,</b>	1 .	+ 19.0	+ 220	_ ' '	19,8   - 10,5   -	+ 122,9	1	33.4	+;,		7.	97.0	-411.7
C1 **	. ( Accoun	its . 1804 95	1 .			1		† 149.S	-1	34,8	- :, i	T -14		91.5	+412,8
Closing B	al- )	74 93	,	17,8	84,	ع او	1,3	432 2	1 2						+ 424,,
ance	1.		: '		1	1	1	13- 2	.,	04.5	123 5	385	9 ່ 3	00,1	1,738,2
	Account	ti - 1895-96	•••	37.4	311.									- 1	
Local.						-1	9,8	582,0	16	51.7	116,4	430.		- 0	
	( Account	s . 1894-95 .	· · · · ·	_	;						, , ,	730.		00,8	2,162.5
Reyenne	3 Budget	. )	14 O 14 O	112,3			. 7	723.0	E,04	·		•			
	- Revised	- { 1895-96	14.3	1,30,5	153,5	11		730.4	1,00		375.8	1,104		16,7	4,192,9
	C Account	s .)	14.7	126,5	171,2			720.5	1,05		371,0	1,170	Χ ε.	15.1	4,307,8
	C Acronia		!	,,,	173,9	11.	,0	7,32,8	1,04		28 / 0	1 245,	• • •	57.0	4,397,1
Expenditure	Accounts Budget	1804-95	14,7	120,3	178.6	116	0			1	3.75.0	. 1,200,	2   50	19,8	4,420,0
- whendithie	• ) •	1805.06	15.3	151,6	200,6	130	٠. ١	727.3	1,06		373 2	1,168	2 =	13.0	4 2 - 0
	Accounts	1895-96	13.5	143.7	193,1	124	- 1	764.8 741.6	1,09	0,0	350.1	1 200,	. 54	4.7	4,317,8 4.519.4
			15,1	139.5	182,5	119	_	774.4	1,06	0.5	38 48	1,109,	1 ::	19,2	4,426.g
Surplus or De	Account,	1894-951	+2 -	-17.0	-14,4	1	- 1		•,,,,,	3.4	390.2	1,222,		2,5	4,471,2
ficit	Budget Revised	-)	-41 -	- 21,1	-53,1	+ 18		-4.3	- 20	0,5	+ 2,6			,	
	Accounts	1895-90		-10,1	- 21,9	-17. -11.		34.4	-27	7. I -	-17,2	- 64, i - 21, c			-124,9
			-4 -	-11,0	-8,6	-6	- 1	15.1	- 10	2.5	+1,3	+44,2	-	9.6	-211,6
Closing Bal-	( Accounts	1894-95	15,2	63.		!	- 1	41.6	15	.8	-6,6	+ 37,7		7,3	- 29.8 - 45,2
Closing Bal-	₹	1	*31-2	68,2	112,6	42,	5 z	70,8	111					, ,,,	751-
ance	( A	i	i				,		•••	,5 ,	201,7	377,2	378	.7	1,478,4
	( Accounts	• 1805-06 ·	14,8	57.2	104,0	26							1	;	
Total.				;-		36.		20,2	95	7 1	95,1	414,9	386,		430 -
	( Accounts	• [1894-95 ] <sub>1</sub>	! 8		i		,			- '			,		,433,2
Revenue	3 Budgeet	Z 24 93		23,1 ° . 69,5 ° ;	1,912,2	752.7	5,18	4.2	4,221,	, ,		_		•	
	Revised				2,120,2 3,382,2	772.1	5.15	Oir a	1 2725		∩4,3 2,0 .	278,5	4,541,	o 2 ʒ	·834.7
	( Accounts	1			1,381,4	783.1	: 5 %	n),       -	1.223.1	2.10		1373.2	4 001	7 24	514.4
	/ Accounts	1804-95	ł	1		782.4	5.31	7.0 4	,215 9	2,10		1.524.4 1.555.8	4,520,.		,188,8
Expenditure .	Budget			15.3 a	0,201.	761.2	5,01	٠					4.850.	4 52	,232.4
	) Revised .	1505-04	5.3 90	20,8	.m3.3	830,5	5.10	5 () 4	1407.7	2,15	8,5 4	250.3	4,670,4	1 21	345.6
	C Accounts	1	4.5 9.5 5.1 94	) 1 , a i 2	CLOL	774 0	5.18	3.0 4 2.0 4	.4/2.1 .3720	2,16 + 2,16		5100	4,800,		107.7
			"   "	2.0 2	,103.5	758.1	5,20	9.7 4	.371.5	2.17	6.5 4	4454	4.737.1	24	NO5,8
Surplus or De-	Accounts .	1894-95	-12	2,1	-280.7	0						474.0	4.7424	24,	53. <b>3</b>
ficit.	Budget Revised .	1.0-	-1		-67.1	-85	+ 16	5,5   -	180,5	12	2.2 .	+ 2 1 2	- 128.8		
	Accounts	,		0,8   +	2173	-58.1 +8.5		5.5	145,3				-117.5		ქნი, <b>9</b>
		:	-4   +	8,6   +	217,9	+21.3	+ 107	7,8 ; - 3,2 ; -	1400	, +.	4,6	+ 70 o	+80.1	. +	623,3 383,0
losing Bal-	Accounts .	1894-95   15		6	1		: .Je	-,	+ 55,0	' - I			+ 108,0		193,0 379,1
dosing Bal- V		-7 30 1 15	, - ,	0,0	197,5	131,8	<b>.</b> 603	3.o ¦	416,0	1 20	!			1	-131.
, , , , , , , , , , , , , , , , , , ,	<b>.</b>		;	- 1	1		;		y - 0,0	1 32,	5,2	763.1	678,8	. 3.	216,6
,	Accounts.	1895-96 14	,8   Q	16	415.4	156 -		1		•				1	
	-		1	- 1	7.914	156,1	711	,2	260,4	31	1,5	844,9	786,8		
		shown un			·							ママリン	∠	3.	595.7

441. The figures shown under this head represent the surplus or deficit of each Provincial Government in respect of the revenues and charges assigned to it, including Incorporated Local Funds. The differences between the Estimates and Accounts under the various Revenue and Expenditure heads have been explained in detail in the foregoing pages, and the share of these pertaining to the Provincial and Local sections of the accounts for the shares of the Revenues were, on the whole, better than the Budget by 569,8 and 118,2 respectively. The expenditure was in both cases less by 256,2 and 48,2 respectively, consequently the Provincial and Local balances were better than expected by 569,8 + 266,2 = 836,0 and 118,2 + 48,2 = 166,4 respectively. The Budget anticipated deficits in the Provincial and Local accounts to the extent of 411,7 and 211,6 respectively, and as there were improvements of 836,0 and 166,4 over the Budget as just shown, the Provincial balance was increased during the year by (836,0 -411,7) 424,3, and the Local balance was diminished by ncreased during the year by (836,0 -411,7) 424,3, and the Local balance was diminished by

and the second s

(211,6 - 166,4) 45,2, or, taken together, the actual increase in the balances in the course of the year amounted to 424,3 —45,2 =379,1 as shown above. The improvement was contributed by all the Provinces except the North-Western Provinces, which showed a deficiency in receipts, chiefly under Irrigation, partly counterbalanced by decrease of expenditure under Irrigations and Buildings and Roads. The largest improvement occurred in Burma, chiefly in the Principal Heads of Revenue, Railways, and in the charges under Civil Departments and Buildings and Roads. Bengal, Madras, and Bombay also showed large improvements under the Principal Heads of Revenue, both in the Provincial and Local Sections. The improvements the Principal Heads of Revenue, both in the Provincial and Local Sections. The improvement in Assam was due to the increase of receipts under the Principal Heads of Revenue and decrease of expenditure under that Direct Demands on the Revenues, Civil Departments and Buildings and Roads. The improvements in the other Provinces do not call for special notice.

442. The excess, as compared with the actuals of the previous year, was due chiefly to the refund of special contribution of 405.0 to Imperial made in 1894-95.

		•		Central Provinces.				
	Reve	NUE.				Ехен	NDITURE.	
1801 95.		1845-06.			1894-05		1895-96.	
Accounts.	Budget.	Revised	Accounts.	D	Accounts.	Budget	Revised.	Accounts.
_	,			Provincial—				
641,0	764.7	766.3	752,0	Revenue	172.8	176,2	178,3	175.7
5.0	7.3	9,4	8,6	Interest	5.7	7.8	7.8	7.6
1,4	1,3	1,8	1,4	Post Office, Telegraph an		<b>-</b> ~	<b>~</b>	
		- 0		· · · · · · · · · · · · · · · · · · ·	. 6,8	7,0	7.0	7.1
49.0	48.6	49.8	45.1	Civi: Departments .	412.0	416,0	414.5	416,8
9.4	11,1	11,1	10,4	Miscellaneous	45.9	55,0	53.1	52.3
•••	•••	•••	•••	Famine Relief and Insurance	. 6,4	···	6 0	••
£,0	5.7	6,0	5.5	Buildings an   Roads .	. 158,1	1 ; 7.3	136,8	134.8
•••		•••		Transfers to Loca! .	• 7.3	8,9	10,0	9,1
<b>7</b> 10,8	۶ <b>39</b> .٥	844.4	823,0	TOTAL	815,9	818,2	გი <b>უ,</b> 5	803.4
		<del></del>				<del></del>		<del></del>
				oca —				
74,0	41,3	92,4	89.7	Revenue	• 49.3	55.0	53,4	50.5
18,8	19,1	20,0	14.3	Civil Department	• 4 · · · ·	4 × · 5	43.9	46.4
3 4	3,1	2,0	2,6	Miscelaneous	. 1.5	1.7	1.6	1.7
,,,	••	•••	,	Famme React and Insurance	. 1,0	••-	3	•••
8.8	8,1	8,1	7.8	Bundings and Roads	32,5	40,4	44,5	40,9
7,3	8,9	10,0	9,1	Transfers from Provincial		•••	•••	•••
//3								
112,3	130.5	133,6	128.5	Tora	129.3	151,6	143,7	139,5
				CDAND TOTAL		ســــــــــــــــــــــــــــــــــــ		
823.1	969.5	978.0	951.5	GRAND TOTAL	945,2	969.8	951,2	942,9
				Strplus + , Deficit -	122,I	-3	+26.8	+8,6
								-
				Burma.				
	Pres c	N. 13 17				Expe	NDITURF.	
1801.05	Rave				1894-95.		1505-96.	
1804-95. Accounts	Rave Budget.	NUP 1805«6 Revised,	Accounts.			Exec Budget.	1505-96.	Accounts.
1804-95. <b>A</b> ccounts		1805-06	Accounts.	Provincial. —	Accounts,	Budget.	1595-96. Revised.	Accounts.
Accounts	Budget.	1805-06	Accounts.	Revenue	Accounts	Budget, 341,3	1595-96. Revised. 337,7	Accounts.
Accounts	Budget.	18054 f Revised,		Revenue Interest	Accounts 336,2 . 1,2	Budget.	1595-96. Revised.	Accounts.
Accounts 1,034,2 1.5	Budget. 1,214.7 1,7	1805 a 6 Revised, 1,425 4	1.421,7	Revenue Interest Post Office, Telegraph an	Accounts 336,2 . 1,2	Budget, 341,3	1595-96. Revised. 337,7	345.0 1,2
Accounts	Budget.	1805a 6 Revised, 1,425 4 1,7	1.421,7	Revenue Interest Post Office, Telegraph an Mint	Accounts 336,2 . 1,2 d . 4,6	Budget, 341,3	1595-96. Revised. 337,7	Accounts.
Accounts 1,034,2 1,5	Budget. 1,214.7 1,7	1805a 6 Revised, 1,425 4 1,7	1.421,7	Revenue Interest Post Office, Telegraph an Mint Civil Departments	Accounts 336,2 . 1,2	Budget. 341.3 1.5	1595-96. Revised. 337.7 1,3	345.0 1,2
Accounts 1,034.2 1.5 87,5	Budget. 1,214.7 1,7 97.0	1805 a 6 Revised. 1,425 4 1,7	1.421,7 1,9  96,7 8,0	Revenue Interest Post Office, Telegraph an Mint Civil Departments Miscellineous	Accounts 336,2 . 1,2 d . 4,6	Budget. 341.3 1.5	1595-96. Revised. 337.7 1.3	345,0 1,2 3.8
Accounts  1,034,2  1.5  87,5 8,4	Budget. 1,214.7 1,7 92.0 8.3	1805 0 6 Revised. 1,425 4 1.7 	1.421,7 1,9  96,7	Revenue Interest Post Office, Telegraph an Mint Civil Departments	Accounts 336.2 . 1,2 d . 4,6 . 692,2	Budget. 341.3 1.5 4.0 742.2	1505-96. Revised. 337-7 1,3 4,0 713-3	345.0 1,2 3.8 727.7
Accounts  1,034,2  1.5   87.5  8,4  595.6	Budget. 1,214.7 1,7 97.0 8.3 635.1	1805 ( 6) Revised. 1,425 4 1.7 (0.2.9) 8.4 600,0	1.421,7 1,9  96,7 8,0	Revenue Interest Post Office, Telegraph an Mint Civil Departments Miscellineous	Accounts 336,2 . 1,2 d . 4,6 . 692,2 . 89,0	Budget. 341.3 1.5 4.0 742.2 95.7	1505-96. Revised. 337.7 1.3 4,0 713.3 92.8	345,0 1,2 3.8 727.7 90,6
Accounts  1,034,2  1.5   87.5  8,4  595.6  10,2	Budget. 1,214.7 1,7 97.0 8.3 635.1	1805 0 6 Revised. 1,425 4 1.7 92 9 8 4 605,0 12,5	1.421,7 1,9  96,7 8,0 655.3	Revenue Interest Post Office, Telegraph an Mint Civil Departments Miscellineous Rulways	Accounts 336,2 . 1,2 d . 4,6 . 692,2 . 89,0 . 565,2	Budget.  341.3 1.5 4.0 742.2 95.7 537.7	1505-96. Revised. 337-7 1,3 4,0 713.3 92.8 555-0	345,0 1,2 3.8 727.7 90,6 563,0
87.5 87.5 87.5 1.02	Budget. 1,214.7 1,7 97.0 8.3 6.35,1 1.7 10,1	1805 ( 6) Revised. 1,425 4 1.7 (0.2.9) 8.4 600,0	1.421,7 1,9  96,7 8,0 655.3 13,0	Revenue Interest Post Office, Telegraph an Mint Civil Departments Miscellaneous Raiways Irrication	Accounts.  . 336,2 . 1,2 d . 4,6 . 692,2 . 89,0 . 565,2 . 62,6	Budget.  341.3 1.5 4.0 742.2 95.7 537.7 36.7	1505-96. Revised.  337.7 1,3 4,0 713.3 92.8 555.0 37.1	345,0 1,2 3.8 727.7 90,6 563,0 37.9
Accounts  1,034,2  1.5   87.5  8,4  595.6  10,2	Budget. 1,214.7 1,7 97.0 8.3 635.1	1805 0 6 Revised. 1,425 4 1.7 92 9 8 4 605,0 12,5 10,1	1.421,7 1,9  96,7 8,0 655,3 13,6 10,3	Revenue Interest Post Office, Telegraph an Mint Civil Departments Miscellaneous Railways Irri atton Buildings and Roads Transfers to Local	Accounts.  . 336,2 . 1,2 d . 4,6 . 692,2 . 89,0 . 565,2 . 62,6 . 277,0	Budget.  341.3 1.5  4.0 742.2 95.7 537.7 36.7 237.9	1505-96. Revised.  337.7 1.3 4,0 713.3 92.8 555.0 37.1 238.8 —3.8	345.0 1.2 3.8 727.7 90.6 563.0 37.0 221.6 —8.9
87.5 87.5 87.5 1.02 1.06	Budget. 1,214.7 1,7 97.0 8.3 6.35,1 1.0,1	1805 0 6 Revised. 1,425 4 1.7 92 9 8 4 605,0 12,5 10,1	1.421,7 1,9  96,7 8,0 655,3 13,6 10,3	Revenue Interest Post Office, Telegraph an Mint Civil Departments Miscellaneous Rulways Irritation Buildings and Roads	Accounts.  . 336,2 . 1,2 d . 4,6 . 692,2 . 89,0 . 565,2 . 62,6 . 277,0	Budget.  341.3 1.5 4.0 742.2 95.7 537.7 36.7 237.9 — 10.3	1505-96. Revised.  337.7 1.3 4,0 713.3 92.8 555.0 37.1 238.8 —3.8	345,0 1,2 3.8 727.7 90,6 563,0 37.0 221,6
87.5 87.5 87.5 1.02 1.06	Budget. 1,214.7 1,7 97.0 8.3 6.35,1 1.7 10,1	1805 4 6 Revised.  1,425 4 1.7 4 605,0 12,5 10,1	1.421.7 1.9  96.7 8.0 655.3 13.6 10.3	Revenue Interest Post Office, Telegraph an Mint Civil Departments Miscellaneous Railways Irri atton Buildings and Roads Transfers to Local	Accounts.  . 336,2 . 1,2 d . 4,6 . 692,2 . 89,0 . 565,2 . 62,6 . 277,07,7	Budget.  341.3 1.5 4.0 742.2 95.7 537.7 36.7 237.9 —10.3	1505-96. Revised.  337.7 1.3 4,0 713.3 92.8 555.0 37.1 238.8 —3.8	345.0 1.2 3.8 727.7 90.6 563.0 37.0 221.6 —8.9
87.5 87.5 87.5 1.02 1.06	Budget. 1,214.7 1,7 97.0 8.3 6.35,1 1.0,1	1805 4 6 Revised.  1,425 4 1.7 4 605,0 12,5 10,1	1.421.7 1.9  96.7 8.0 655.3 13.6 10.3	Revenue Interest Post Office, Telegraph an Mint Civil Departments Miscellaneous Railways Irri atton Buildings and Roads Transfers to Local	Accounts.  . 336,2 . 1,2 d . 4,6 . 692,2 . 89,0 . 565,2 . 62,6 . 277,07,7	Budget.  341.3 1.5 4.0 742.2 95.7 537.7 36.7 237.9 —10.3	1505-96. Revised.  337.7 1.3 4,0 713.3 92.8 555.0 37.1 238.8 —3.8	345.0 1.2 3.8 727.7 90.6 563.0 37.0 221.6 —8.9
87.5 87.5 87.5 1.02 1.718.5	Budget. 1,214.7 1,7 97.0 8.3 6.35, 1 1.0,1 1.97.2.7	1805 · 6 Revised. 1,425 4 1.7 	1.421.7 1.9  96.7 8.0 655.3 13.6 10.3	Revenue Interest Post Office, Telegraph an Mint Civil Departments Miscelluneous Rulways Irritation Buildings and Roads Transfers to Local Total	Accounts 336,2 . 1,2 d . 4,6 . 692,2 . 89,0 . 565,2 . 62,6 . 277,0 . 7,7	Budget.  341.3 1.5 4.0 742.2 95.7 537.7 36.7 237.9 —10.3	1505-96. Revised.  337.7 1.3 4,0 713.3 92.8 555.0 37.1 238.8 —3.8 1,971.8	345.0 1,2 3.8 727.7 90,6 563,0 37.0 221,6 —8.9
87.5 87.5 87.5 1.7 1.7 1.7	Budget.  1,214.7  1,7   97.0  8.3  6.35, 1  1.0, 1   1.97.2.7	1805 0 6 Recised. 1,425 4 1.7 02 9 8 4 600,0 12,5 10,1 	96,7 8,0 655.3 13,6 10.3 	Revenue Interest Post Office, Telegraph an Mint Civil Departments Miscellineous Railways Irritation Buildings and Roads Transfers to Local  Total  Local— Revenue Interest	Accounts.  . 336,2 . 1,2 d . 4,6 . 692,2 . 89,0 . 565,2 . 62,6 . 277,07,7	Budget.  341.3 1.5 4.0 742.2 95.7 537.7 36.7 237.9 —10.3	1505-96. Revised.  337.7 1.3 4,0 713.3 92.8 555.0 37.1 238.8 —3.8	345.0 1.2 3.8 727.7 90.6 563.0 37.0 221.6 —8.9
87.5 87.5 87.5 1.718.5	Budget.  1,214.7  1,7   97.0  8.3  6.35, 1  1.9, 1   1.97.2.7	1805 · 6 Revised. 1,425 4 1.7 	1.421,7 1,9  96,7 8,0 655.3 13,6 10,3  2,207,5	Revenue Interest Post Office, Telegraph an Mint Civil Departments Miscellineous Rulways Irritation Buildings and Roads Transfers to Local  Total  Local Revenue	Accounts.  . 336,2 . 1,2 d . 4,6 . 692,2 . 89,0 . 565,2 . 62,6 . 277,0 . 7,7 . 2,020,3	Budget.  341.3 1.5 4.0 742.2 95.7 537.7 36.7 237.9 —10.3 1,980,7	1505-96. Revised.  337.7 1.3 4,0 713.3 92.8 555.0 37.1 238.8 —3.8 1,971.8	345.0 1,2 3.8 727.7 90,6 563,0 37.0 221,6 —8.9
87.5 87.5 87.5 1.7 1.7 1.7	Budget.  1,214.7  1,7   97.0  8.3  6.35, 1  1.0, 1   1.97.2.7	1805 6 Revised.  1,425 4 1.7 02 9 8 4 600,0 12,5 10,1 2.211.0	1.421,7 1,9  96,7 8,0 655.3 13,6 10,3  2,207,5	Revenue Interest Post Office, Telegraph an Mint Civil Departments Miscellineous Railways Irritation Buildings and Roads Transfers to Local  Total  Local— Revenue Interest	Accounts.  . 336,2 . 1,2 d . 4,6 . 692,2 . 89,0 . 565,2 . 62,6 . 277,0 . 7,7 . 2,020,3	Budget.  341.3 1.5 4.0 742.2 95.7 537.7 36.7 237.9 —10.3 1,980,7	1505-96. Revised.  337.7 1,3 4,0 713.3 92.8 555.0 37.1 238.8 —3.8 —1,971.8	345.0 1.2 3.8 727.7 90.6 563.0 37.0 221.6 —8.9 1,981.0
87.5 87.5 87.5 10.2 1 1.6 11.718.0	Budget.  1,214.7  1,7  97.0  8.3  6.35.7  1.97.2.7  10.2.8	1805 6 Revised.  1,425 4 1.7 92 9 8 4 605,0 12,5 10,1 2.211.0	1.421.7 1.9  96.7 8.0 655.3 13.0 10.3  2,207.5	Revenue Interest Post Office, Telegraph an Mint Civil Departments Miscellineous Railways Irritation Buildings and Roads Transfers to Local  Total  Local— Revenue Interest Post Office, Telegraph an	Accounts.  . 336,2 . 1,2 d . 4,6 . 692,2 . 89,0 . 565,2 . 62,6 . 277,0 . 7,7 . 2,020,3	Budget.  341.3 1.5 4.0 742.2 95.7 537.7 36.7 237.9 —10.3 1,980,7	1505-96. Revised.  337.7 1,3 4,0 713.3 92.8 555.0 37.1 238.8 —3.8 —1,971.8	345.0 1,2 3.8 727.7 90.6 563.0 37.0 221.6 —8.9 1,981.0
87.5 87.5 87.5 10.2 1 1.6 	Budget.  1,214.7  1,7  97.0  8.3  6.35.7  1.97.2.7  10.2.8  7,0	1805 6 Revised.  1,425 4 1.7 62 9 8 4 605,0 12,5 10,1 2.211.0	1.421,7 1,9  96,7 8,0 655,3 13,6 10,3  2,207,5 113,2  8,6	Revenue Interest Post Office, Telegraph an Mint Civil Departments Miscellineous Railways Irritation Buildings and Roads Transfers to Local  Total  Local— Revenue Interest Post Office, Telegraph an Mint	Accounts.  . 336,2 . 1,2 d . 4,6 . 692,2 . 89,0 . 565,2 . 62,6 . 277,0 . 7,7 . 2,020,3	Budget.  341.3 1.5 4.0 742.2 95.7 537.7 36.7 237.9 — 10.3 1,980.7	1505-96. Revised.  337.7 1,3 4,0 713.3 92.8 555.0 37.1 238.8 —3.8 —1,971.8	345.0 1,2 3.8 727.7 90.6 563.0 37.0 221.6 —8.9 1,981.0
87.5 87.5 87.5 10.2 1 1.6 1.7 18.0 1.7 18.0	Budget.  1,214.7  1,7  97.0  8.3  6.35,7  10,1   1.97.2.7  10.2.8   7.0  34.9	1805 6 Revised.  1,425 4 1.7 62 9 8 4 665,0 12,5 16,1 2.211.0  115.7 7.9 37.3	1.421.7 1.9  96.7 8.0 655.3 13.6 10.3  2.207.5 113.2  8,6 39.3	Revenue Interest Post Office, Telegraph an Mint Civil Departments Miscelluneous Rulways Irritation Buildings and Roads Transfers to Local  Total  Local— Revenue Interest Post Office, Telegraph an Mint Civil Departments Miscellaneous Irrigation	Accounts.  . 336,2 . 1,2 d . 4,6 . 692,2 . 89,0 . 565,2 . 62,6 . 277,0 . 7,7 . 2,020,3 . 1 . 32,4 . 9,8	Budget.  341.3 1.5 4.0 742.2 95.7 537.7 36.7 237.9 10.3 1,980.7	1505-96. Revised.  337.7 1.3 4,0 713.3 92.8 555.0 37.1 238.8 3.8 1,071.8 5.3 9.5 35.3 10,0	345.0 1.2 3.8 727.7 90.6 563.0 37.0 221.6 —8.9 1,981.0
87.5 87.5 87.5 10.2 1 1.6 1.7 18.0 109.2 1 3.6 3.4 1.7 18.0	Budget.  1,214.7  1,7  97.9  8.3  6.35,7  1.97.2.7  10.2.8  7.0  34.9  5,8	1805 6 Revised.  1,425 4 1.7 42.9 8.4 665,0 12,5 16,1 2.211.0  115.7 7.9 37.3 5,0	1.421.7 1.9  96.7 8.0 655.3 13.0 10.3  2.207.5 113.2  8,6 39.3 7,1	Revenue Interest Post Office, Telegraph an Mint Civil Departments Miscellineous Rulways Irritation Buildings and Roads Transfers to Local  Total  Local Revenue Interest Post Office, Telegraph an Mint Civil Departments Miscellaneous Irrigation Fuildings and Roads	Accounts.  . 336,2 . 1,2 d . 4,6 . 692,2 . 89,0 . 565,2 . 62,6 . 277,0 . 7,7 . 2,020,3  . 5,3 . 1 . 1 . 9,1 . 32,4 . 9,8 . 6,3	Budget.  341.3 1.5 4.0 742.2 95.7 537.7 36.7 237.9 — 10.3 1,980,7 10.5 6,1	1505-96. Revised.  337.7 1.3 4,0 713.3 92.8 555.0 37.1 238.8 3.8 1,071.8  5.3 9.5 35.3 10,0 6,8	345.0 1.2 3.8 727.7 90.6 563.0 37.0 221.6 —8.9 1,981.0
1,034,2 1.5  87,5 8,4 595,6 10,2 1.718.5 109,2  7,3 34,1 8,2	Budget.  1,214.7  1,7  97.9  8.3  6.35,7  10,1  1.972.7  102.8  7.0  34.9  5,8  13.3	1805 6 Revised.  1,425 4 1.7 62 9 8 4 665,0 12,5 10,1 2.211.0  115.7 7.9 37.3 5.0 14,1	1.421.7 1.9  96.7 8.0 655.3 13.0 10.3  2.207.5 113.2  8,6 39.3 7,1 14,6	Revenue Interest Post Office, Telegraph an Mint Civil Departments Miscelluneous Rulways Irritation Buildings and Roads Transfers to Local  Total  Local— Revenue Interest Post Office, Telegraph an Mint Civil Departments Miscellaneous Irrigation	Accounts.  . 336,2 . 1,2 d . 4,6 . 692,2 . 89,0 . 565,2 . 62,6 . 277,0 . 7,7 . 2,020,3 . 1 . 32,4 . 9,8	Budget.  341.3 1.5 4.0 742.2 95.7 537.7 36.7 237.9 10.3 1,980.7 42.4 10.5 6,1 132,6	1505-96. Revised.  337.7 1.3 4,0 713.3 92.8 555.0 37.1 238.8 -3.8 -1,071.8  5.3 9.5 35.3 10,0 6,8 125,6	345.0 1.2 3.8 727.7 90.6 563.0 37.0 221.6 —8.9 1,981.0 0.5 36.1 10.5 8,2
87.5 87.5 87.5 10.2 1 1.6 1.7 18.0 109.2 1 3.6 3.4 1.7 18.0	Budget.  1,214.7  1,7  97.9  8.3  6.35,7  1.97.2.7  10.2.8  7.0  34.9  5,8	1805 6 Revised.  1,425 4 1.7 42.9 8.4 665,0 12,5 16,1 2.211.0  115.7 7.9 37.3 5,0	1.421.7 1.9  96.7 8.0 655.3 13.0 10.3  2.207.5 113.2  8,6 39.3 7,1	Revenue Interest Post Office, Telegraph an Mint Civil Departments Miscellineous Rulways Irritation Buildings and Roads Transfers to Local  Total  Local Revenue Interest Post Office, Telegraph an Mint Civil Departments Miscellaneous Irrigation Puildings and Roads Transfers from Provincial	Accounts.  . 336,2 . 1,2 d . 4,6 . 692,2 . 89,0 . 565,2 . 62,6 . 277,0 . 7,7 . 2,020,3  . 113,6	Budget.  341.3 1.5 4.0 742.2 95.7 537.7 36.7 237.9 — 10.3 1,980,7 10.5 6,1	1505-96. Revised.  337.7 1.3 4,0 713.3 92.8 555.0 37.1 238.8 3.8 1,071.8  5.3 9.5 35.3 10,0 6,8	345.0 1.2 3.8 727.7 90.6 563.0 37.0 221.6 —8.9 1,981.0
1,034,2 1.5  87,5 8,4 595,6 10,2 1,718.5 109,2  7,3 34,1 8,2 13,1	8 adget.  1,214.7  1,7   92.0  8.3  6.35,7  10,1   1,972.7  102,8   7,0  34.9  5,8  13.3  —10.3	1805 6 Revised.  1,425 4 1.7 42.9 8 4 665,0 12,5 16,1 2.211.0  115.7 7.9 37.3 5.0 14,18,8	1.421,7 1,9  96,7 8,0 655,3 13,0 10,3  2,207,5 113,2  8,6 39,3 7,1 14,6 —8,9	Revenue Interest Post Office, Telegraph an Mint Civil Departments Miscellineous Rulways Irritation Buildings and Roads Transfers to Local  Total  Local Revenue Interest Post Office, Telegraph an Mint Civil Departments Miscellaneous Irrigation Fuildings and Roads	Accounts.  . 336,2 1,2 d . 4,6 . 692,2 . 89,0 . 565,2 . 62,6 . 277,0 . 7,7 . 2,020,3 . 1 . 1 . 32.4 . 9,8 . 63,6 . 115,6	Budget.  341.3 1.5 4.0 742.2 95.7 537.7 36.7 237.9 —10.3 1,980,7 42.4 10.5 6,1 132.6	1505-96. Revised.  337.7 1.3 4,0 713.3 92.8 555.0 37.1 238.8 -3.8 1,971.8  5.3 10,0 6,8 125.6	345.0 1.2 3.8 727.7 90,6 563,0 37.0 221,6 —8.9 1,981,0
1,034,2 1.5  87,5 8,4 595,6 10,2 1.718.5 109,2  7,3 34,1 8,2	Budget.  1,214.7  1,7  97.9  8.3  6.35,7  10,1  1.972.7  102.8  7.0  34.9  5,8  13.3	1805 6 Revised.  1,425 4 1.7 62 9 8 4 665,0 12,5 10,1 2.211.0  115.7 7.9 37.3 5.0 14,1	1.421,7 1,9  96,7 8,0 655.3 13,0 10,3  2,207,5 113,2  8,6 39,3 7,1 14,6	Revenue Interest Post Office, Telegraph an Mint Civil Departments Miscellineous Railways Irritation Buildings and Roads Transfers to Local  Total  Local Revenue Interest Post Office, Telegraph an Mint Civil Departments Miscellaneous Irrigation Puildings and Roads Transfers from Provincial	Accounts.  . 336,2 . 1,2 d . 4,6 . 692,2 . 89,0 . 565,2 . 62,6 . 277,0 . 7,7 . 2,020,3 . 113,6 . 9,8 . 6,3 . 115,6	Budget.  341.3 1.5 4.0 742.2 95.7 537.7 36.7 237.9 10.3 1,980,7 42.4 10.5 6,1 132.6 206,6	1505-96. Revised.  337.7 1.3 4,0 713.3 92.8 555.0 37.1 238.8 -3.8 -1,971.8  5.3 -1,971.8  9.5 35.3 10,0 6.8 125.6	345.0 1,2 3.8 727.7 90.6 563.0 37.0 221.6 —8.9 1,981.0
1,034,2 1.5  87,5 8,4 595,6 10,2 1.718.5 109,2  7,3 34,1 8,2 13,1 -7,7	Budget.  1,214.7 1.7 97.0 8.3 6.35,1 1.97.2.7 10.2.8 7.0 34.9 5.8 13.3 —10.3	1805 6 Revised.  1,425 4 1.7 42.9 8 4 600,0 12,5 10,1 2.211.0  115.7 7.9 37.3 5,0 14,18,8	1.421,7 1,9  96,7 8,0 655.3 13,6 10,3  2,207,5 113,2  8,6 39,3 7,1 14,6 —8,9 173,9	Revenue Interest Post Office, Telegraph an Mint Civil Departments Miscellineous Rulways Irritation Buildings and Roads Transfers to Local  Total  Local Revenue Interest Post Office, Telegraph an Mint Civil Departments Miscellaneous Irrigation Puildings and Roads Transfers from Provincial	Accounts.  . 336,2 1,2 d . 4,6 . 692,2 . 89,0 . 565,2 . 62,6 . 277,0 . 7,7 . 2,020,3 . 1 . 1 . 32.4 . 9,8 . 63,6 . 115,6	Budget.  341.3 1.5 4.0 742.2 95.7 537.7 36.7 237.9 10.3 1,980,7 42.4 10.5 6,1 132,6 206,6	1505-96. Revised.  337.7 1,3 4,0 713,3 92,8 555.0 37.1 238,8 —3,8 —1,971,8  5.3 9,5 35.3 10,0 6,8 125,6 193,1	345.0 1,2 3.8 727.7 90,6 563,0 37.0 221,6 —8.9 1,981,0 0.5 36.1 10,5 8,2 112,5
1,034,2 1.5  87,5 8,4 595,6 10,2 1,718.5 109,2  7,3 34,1 8,2 13,1	8 adget.  1,214.7  1,7   92.0  8.3  6.35,7  10,1   1,972.7  102,8   7,0  34.9  5,8  13.3  —10.3	1805 6 Revised.  1,425 4 1.7 42.9 8 4 665,0 12,5 16,1 2.211.0  115.7 7.9 37.3 5.0 14,18,8	1.421,7 1,9  96,7 8,0 655,3 13,0 10,3  2,207,5 113,2  8,6 39,3 7,1 14,6 —8,9	Revenue Interest Post Office, Telegraph an Mint Civil Departments Miscelluneous Rulways Irritation Buildings and Roads Transfers to Local  Total  Local— Revenue Interest Post Office, Telegraph an Mint Civil Departments Miscellaneous Irrigation Euildings and Roads Transfers from Provincial  Total  GRAND TOTAL	Accounts.  . 336,2 . 1,2 d . 4,6 . 692,2 . 89,0 . 565,2 . 62,6 . 277,07,7 . 2,020,3  . 115,6 . 0,1 . 32,4 . 9,8 . 6,3 . 115,6	Budget.  341.3 1.5 4.0 742.2 95.7 537.7 36.7 237.9 10.3 1,980.7 42.4 10.5 6,1 132.6 2c6,6	1505-96. Revised.  337.7 1,3 4,0 713,3 92,8 555.0 37,1 238,8 —3,8 —1,971,8  5.3 193,1 2,164,9	345,0 1,2 3.8 727,7 90,6 563,0 37.0 221,6 —8.9 1,981,0 0.5 36,1 10,5 8,2 112,5 
1,034,2 1.5  87,5 8,4 595,6 10,2 1.718.5 109,2  7,3 34,1 8,2 13,1 -7,7	Budget.  1,214.7 1.7 97.0 8.3 6.35,1 1.97.2.7 10.2.8 7.0 34.9 5.8 13.3 —10.3	1805 6 Revised.  1,425 4 1.7 42.9 8 4 600,0 12,5 10,1 2.211.0  115.7 7.9 37.3 5,0 14,18,8	1.421,7 1,9  96,7 8,0 655.3 13,6 10,3  2,207,5 113,2  8,6 39,3 7,1 14,6 —8,9 173,9	Revenue Interest Post Office, Telegraph an Mint Civil Departments Miscellineous Railways Irritation Buildings and Roads Transfers to Local  Total  Local Revenue Interest Post Office, Telegraph an Mint Civil Departments Miscellaneous Irrigation Puildings and Roads Transfers from Provincial	Accounts.  . 336,2 . 1,2 d . 4,6 . 692,2 . 89,0 . 565,2 . 62,6 . 277,0 . 7,7 . 2,020,3 . 113,6 . 9,8 . 6,3 . 115,6	Budget.  341.3 1.5 4.0 742.2 95.7 537.7 36.7 237.9 — 10.3 1,980.7  5.2 1 9.7 42.4 10.5 6,1 132.6 2c6.6	1505-96. Revised.  337.7 1,3 4,0 713,3 92,8 555.0 37.1 238,8 —3,8 —1,971,8  5.3 9,5 35.3 10,0 6,8 125,6 193,1	345.0 1.2 3.8 727.7 90,6 563,0 37.0 221,6 —8.9 1,981,0 0.5 36.1 10.5 8,2 112,5

III SERGE I, SEE OF SEE

### Section M.—PROVINCIAL ADJUSTMENT—continued.

#### Assam.

.0	Reve				***	Expe	NDITURE.	
1894-95. Accounts,	Budget.	1895-96. Revised.	Accounts		1894-95. Accounts.	Budget.	1895-96. Revised.	Accounts.
				Provincial-				
560,6	591,5	609,1	603.5	Revenue	124,4	144,7	124,7	121,1
1	1	I	1	Interest	I	1	1	1
•••	•••	•••	•••	Post Office, Telegraph and	2	2	2	2
33,1	42,1	36,8	36,3	Civil Departments		329,2	300,6	303,4
5.7	9,5	6,6	11,1	Miscellaneous	25,4	27,0	25,6	24,4
•••		•••	•••	Construction of Railways	-		•	
				(charged against Revenue				
				in addition to that under Famme Insurance).	1,1	4,6	2,0	1,1
9,9	10,0	10,1	10,7	Railways	18,0	18,8	19.5	19.8
7,6	5,8	7,6	7,8		137.4	154.4	156,8	147,8
•••		•••	• • •	Transfers to Local	47.4	21,0	21,0	21,1
617.0	659,0	670,3	669,5	Total .	644,4	700,0	650,5	639,0
				Local—				
		6	6.0	Revenue	_		8	_
64,0	65. <b>5</b>	65.5	64,9	Post Office, Telegraph and Mint	7 4,2	4,4	4,3	7 4,3
12,7	 15,0	13,9	14,3	Civil Departments	31,5	36,9	34,0	34,1
7	8	1,1	1,6	Miscellaneous	2,8	3,4	2,9	2,8
10,9	10,8	11,3	11,0	Buildings and Roads	77,6	85,4	82,1	77,2
47.4	21,0	21,0	21,1	Transfers from Provincial .	•••		•••	
135.7	113,1	112,8	112,9	TOTAL .	116,8	130,5	124,1	119,1
752,7	772,1	783.1	782,4	GRAND TOTAL .	761,2	830,5	774.6	758,1
				Surplus +, Deficit -	8.5	-58,4	+ 8,5	+ 24,3

# Bengal.

20,4 23,6 24,0 21,3 Interest 16,9 21,8 20,1 19,1 4 5 5 5 Post Office, Telegraph and Mint 9 1,0 8 21,8 2,477,4 2,467,8 2,472,5 121,9 105,7 121,8 123,4 Miscellaneous 313,3 336,5 330,6 321,6 433,2 365,0 411,3 435.3 Railways 1 1 240,1 238,6 231,5 231,0 Irrigation 529,3 558,5 552,1 533,4 47,8 41,8 48,9 51,9 Buildings and Roads 273,0 283,2 317,9 327,6 Transfers to Local 123,9 111,1 121,0 126,6 1 1,0 Post Office, Telegraph		REVEN						PENDITURR.	
3,210,0 3,253,3 3,325,4 3,334.7 Revenue		Budget.		Accounts.			. Budget		Accounts.
10,0   21,0   21,0   21,0   21,0   21,0   21,0   21,0   21,0   21,0   21,0   38   4   5   5   5   5   5   5   5   5   5				Г	ROVINCIAL -				
20,4 23,6 24,0 21,3 Interest 16,9 21,8 20,1 19,1 4 5 5 Post Office, Telegraph and Mint 9 1,0 8 2,47,4 2,467,8 2,472,1 121,0 105,7 121,8 123,4 Miscellaneous 313,3 336,5 330,6 321,4 33,2 365,0 411,3 435,3 Railways	2.210.0	3,253,3	3,325,4	3.334.7	Revenue				634,0
Solution	•		24,0	21,3			21,8	20, 1	19,1
Mint		-	5	5				_	
121,9   105,7   121,8   123,4   Miscellaneous   313,3   336,5   330,6   321,6   433,2   365,0   411,3   435,3   Railways	•	_		_					4
121,9	387.4	391,2	400,5	38 <b>7,0</b>					
433.2 365.0 411.3 435.3 Railways 240.1 258.6 231.5 231.0 Irrigation 47.8 41.8 48.9 51.9 Buildings and Roads Transfers to Local  4.461.2 4.419.7 4.563.9 4.585.1  LOCAL—  448.2 460.0 447.5 445.7 Revenue 36.2 34.9 34.9 33. 3.8 4.5 3.6 3.6 Interest 7 8 9 1.0 Post Office, Telegraph and Mint 80.4 83.9 86.4 86.6 Civil Departments 188.1 201.5 200.7 207.  25.1 25.1 20.6 18.9 Miscellaneous Famine Relief and Insurance 1.4 1.3 1.5 Irigation 1.4 1.3 1.5 Irigation 1.529.3 558.5 552.1 533.4 11.1 121.0 126.6  1.4 1.3 1.5 Irigation 1.5 Irigation 1.7 13.2 12.4 13.5  43.4 43.7 45.0 48.9 Buildings and Roads 1 1.1 121.0 126.6  723.0 730.4 726.5 732.8 TOTAL 727.3 764.8 741.6 774.4  5,184.2 5,150.1 5,290.4 5.317.9 GRAND TOTAL 5,018.7 5,195.6 5,182.6 5,209.7			121,8	123,4		. 313,3	336,5		•
240,1 258,6 231,5 51,9 Buildings and Roads		365,0	411,3	435.3				_	1
47,8 41,8 48,9 51,9 Huldings and Roads 273,0 283,2 317,9 327,0 4,461,2 4,419,7 4,563.9 4,585,1 Total .4,291,4 4,430,8 4.441,0 4.435,1    LOCAL—  448,2 460,0 447,5 3,6 1,0 Post Office, Telegraph and Mint		238,6	231,5	231,0					
Local   Total   Loca		41,8	48,9	51,9					
LOCAL—  448,2 460,0 447,5 445.7 Revenue		•••	•••	••.	Transfers to Local	. 123.9	111,1	121,0	120,0
448,2 460,0 447,5 445,7 Revenue	4,461,2	4,419.7	4,563,9	4,585,1	TOTAL	.4,291,4	4,430,8	4.441,0	4.435,3
448,2 460,0 447,5 445,7 Revenue									
3,8 4,5 3,6 3,6 Interest 2,7 1,9 2,1 1,  7 8 9 1,0 Post Office, Telegraph and Mint 36,8 37,0 36,0 35,  80,4 83,9 86,4 86,6 Civil Departments 188,1 201,5 200,7 207,1  21,2 25,1 20,6 18,9 Miscellaneous 11,7 13,2 12,4 13,5  Famine Relief and Insurance 2,7 5,0 1  Famine Relief and Insurance 9 1,3 5 4,4  43,4 43,7 45,0 48,9 Buildings and Roads 448,2 470,0 455,0 481,3  123,9 111,1 121,0 126,6 Transfers from Provincial				T	OCAL—	_			_
3,8 4,5 3,6 3,6 Interest 2,7 1,9 2,1 1,  7 8 9 1,0 Post Office, Telegraph and Mint 36,8 37,0 36,0 35,  80,4 83,9 86,4 86,6 Civil Departments 188,1 201,5 200,7 207,1  21,2 25,1 20,6 18,9 Miscellaneous 11,7 13,2 12,4 13,5  Famine Relief and Insurance 2,7 5,0 1  43,4 43,7 45,0 48,9 Buildings and Roads 448,2 470,0 455,0 481,3  123,9 111,1 121,0 126,6 Transfers from Provincial	448.2	460.0	447.5	445.7	Revenue	•			3 <b>3,8</b>
7 8 9 1,0 Post Office, Telegraph and Mint		4,5	3,6	3,6		2,7	1,9	2,1	1,9
80,4 83,9 86,4 86,6 Civil Departments . 188,1 201,5 200,7 207,1 21,2 25,1 20,6 18,9 Miscellaneous . 11,7 13,2 12,4 13,5 Famine Relief and Insurance . 2,7 5,0 184,4 1,3 1,5 1,5 Irrigation	-	8		1,0					
86,4 83,9 80,4 18,9 Miscellaneous . 11,7 13,2 12,4 13,7 13,2 21,2 25,1 20,6 18,9 Miscellaneous . 11,7 13,2 12,4 13,7 13,2 12,4 13,7 13,2 12,4 13,7 13,2 12,4 13,7 13,2 12,4 13,7 13,2 12,4 13,7 13,2 12,4 13,7 13,2 12,4 13,7 13,2 12,4 13,7 13,2 12,4 13,7 13,2 12,4 13,7 13,2 12,4 13,7 13,2 12,4 12,4 13,2 12,4 12,4 12,4 12,4 12,4 12,4 12,4 12	•		-				• • •		35,6
21,2 25,1 20,6 18,9 Miscellaneous 11,7 13,2 12,4 13,  Famine Relief and Insurance 2,7 5,0  1,4 1,3 1,5 1,5 Irrigation 9 1,3 5 48,4 43,4 43,7 45,0 48,9 Buildings and Roads 448,2 470,0 455,0 481,3 123,9 111,1 121,0 126,6 Transfers from Provincial  723,0 730,4 726,5 732,8 Total 727,3 764,8 741,6 774,4 74,6 5,184,2 5,150,1 5,290,4 5.317,9 GRAND TOTAL 5,018,7 5,195,6 5,182,6 5,209,7	80.4	83.0	86.4	86,6		•			•
Famine Relief and Insurance			20,6	18,9		11,7	13,2	12,4	1 3.7
Insurance 2,7 5,0 1,3 1,5 1,5 Irrigation 9 1,3 5 48,4 43,4 43,7 45,0 48,9 Buildings and Roads 448,2 470,0 455,0 481,3 123,9 111,1 121,0 126,6 Transfers from Provincial	•	•	•••	•••	# (\$14111111 = 1111111111111111111111111111				
1.4 1.3 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5	•••						•		
43,4 43,7 45,0 48,9 Buildings and Roads 446,2 476,6 4336 Transfers from Provincial	¥.A	1,3	1,5					455.0	481.3
723,0 730,4 726.5 732,8 Total . 727.3 764,8 741,6 774.4  5,184,2 5,150,1 5,290,4 5.317,9 GRAND TOTAL . 5,018,7 5,195,6 5,182,6 5,209,7		_	45,0		Buildings and Roads .	440,2	470,0	453,0	413
723,0 730,4 726,5 732,8 TOTAL . 727.3 764,8 741,6 774.4  5,184,2 5,150,1 5,290,4 5.317,9 GRAND TOTAL . 5,018,7 5,195,6 5,182,6 5,209,7			121,0	126,6					•••
723,0 730,4 726,5 732,8  5,184,2 5,150,1 5,290,4 5,317,9 GRAND TOTAL . 5,018,7 5,195,6 5,182,6 5,209,7	3,7	•			cial	•••			
5,184,2 5,150,1 5,290,4 5.317,9 GRAND TOTAL . 5,018,7 5,195,6 5,182,6 5,209,7	7220	730.A	736.5	732,8	TOTAL .	727.3	764,8	741,6	774.4
5,184,2 5,150,1 5,290,4 5,317,9				-	CRAND TOTAL .	5,018,7	5,195,6	5,182,6	5,209,7
Surplus +, Drficit +105,5 -45,5 +107,6 -100,8	5,184,3	5,150,1	5,290,4					- roz 8	±108.2
	-			St	JEPLUS +, DEFICIT	+ 105,5	-45,5		- 100,5

## Section M.-PROVINCIAL ADJUSTMENT-continued. North-Western Provinces and Oudh.

	Rev	ENUE.						Expri	DITURE.	
189 4-95.	D. J	1805-96.	<b>A</b> = <b>A</b> .				1894-95.	Declared	1805-9 <b>6.</b>	A
Accounts.	Budget.	Revised.	Accounts.				Accounts.	Budget.	Revised.	Accounts.
			I	ROVINCIAL-						
2,278,7	2,457,2	2,463,4	2,453,7	Revenue .	•		536,1	557,4	541,1	537,0
24,9	42,2	44,8	45.3	Interest .	•	•	34,6	40,1	39,4	39,0
173,6	169,8	170,8	168,3	Civil Departn	aents	•	1,407,9	1,414,9	1,416,3	1,423,8
39, 1	35.5	35,2	39.4	Miscellaneou	s .	•	273,3	271,4	z77,6	286,7
•••	•••	•••	•••	Famine Relie	f and In	sur-				
				ance .	•	•	2	•••	10,0	17,9
•••	•••	•••	•••	Railways .	•	•	4,0	•••		•••
5 <b>7</b> 8,4	477,0	376,9	381,7	Irrigation .		•	559.1	563,4	531,6	521,1
80,3	73.5	78,0	77,9	Buildings and		•	304,9	308,6	282,2	285,6
•••	•••		•••	Transfers to	Local	•	220,9	220,3	204.3	195,0
3,175,0	3.255,2	3,169,1	3,166,3	7	COTAL	•	3.341,0	3.376,1	3,302,5	3,306,1
			I	OCAL						
765,3	788,9	788,4	792,7	Revenue -	_		336,2	354,5	341,7	343,3
1,8	1,9	2,0	2,2	Interest .	•		•••	33473	34-77	34373
•••	•••	•••	• •	Post Office.	Telegra	aph	_	_	_	
,	,			and Mint	.•	•	18,6	18,9	18.7	18,7
36,5	36,2	37.4	37,1	Civil Departr		•	473,0	480,8	475,4	473,6
14,0	13.9 7.4	13.9	13,7 8,9	Miscellaneou Buildings and		•	4,0	3,8	4,1	5,0
7.7 220,9	220.3	204,3	195,0	Transfers from		cial.	234.9	238,0	<b>23</b> 0,6	224,8
			- 97,1-							•••
1,046,2	1,068,6	1,054,0	1,049,6	T	OTAL	•	1,066,7	1,096,0	1,070.5	1,065,4
4,221,2	4,323,8	4,223,1	4,215,9	GRAND TO	TAL	•	4.407,7	4,472,1	4,373.0	4.371,5
			s	URPLUS + , DE	F1CIT		-186,5	-148.3	-149.9	-155,6

-					•	
r	u	n	1	а	b	

PROVINCIAL—  1,495.1 1.512.9 1,539.1 1,533.3 Revenue	318,1 20,5 15,7 1,064,6 150,5 6.3 267,1 —56,9	1805-96. Revised. 315,4 20,9 15,7 1,061,9 148,5 7,3 269,0	315,7 22,0 16,2 1,075,3 160,1 6,8 239,2	Accounts.  . 311,8 . 20,8 and . 15,4 .1,049,6 . 148,1 . 12,2 . 256,4	Revenue Interest Post Office, Telegraph a Mint Civil Departments Miscellaneous Irrigation Buildings and Roads	1,533,3 25,5 7 137,4 25,8	1895-96. Revised. 1,539,1 26,9 1,0	Budget. 1,512.9 27,4 7	E,495.I 27.4
Accounts. Budget. Revised. Accounts.  Provincial—  1,495,1 1,512.9 1,539,1 1,533,3 Revenue	318,1 20,5 15,7 1,064,6 150,5 6.3 267,1 —56,9	315,4 20,9 15,7 1,061,9 148,5 7,3 269,0	315,7 22,0 16,2 1,075.3 160.1 6,8 239.2	Accounts.  . 311,8 . 20,8 and . 15,4 .1,049,6 . 148,1 . 12,2 . 256,4	Revenue Interest Post Office, Telegraph a Mint Civil Departments Miscellaneous Irrigation Buildings and Roads	1,533,3 25,5 7 137,4 25,8	1,539,1 26,9 1,0	1,512.9 27,4 7	E,495.I 27.4
PROVINCIAL—  1,495.1 1.512.9 1,539.1 1.533.3 Revenue	318,1 20,5 15,7 1,064,6 150,5 6.3 267,1 —56,9	315,4 20,9 15,7 1,061,9 148,5 7,3 269,0	315,7 22,0 16,2 1,075.3 160.1 6,8 239.2	. 311,8 . 20,8 and . 15,4 .1,049,6 . 148,1 . 12,2 . 256,4	Revenue Interest Post Office, Telegraph a Mint Civil Departments Miscellaneous Irrigation Buildings and Roads	1,533,3 25,5 7 137,4 25,8	1,539,1 26,9 1,0	1,512.9 27,4 7	£,495.1 2 <b>7.</b> 4
1,495,1 1,512.9 1,539,1 1,533.3 Revenue	20,5 15,7 1,064,6 150,5 6.3 267,1 —56,9	20,9 15,7 1,061,9 148,5 7,3 269,0	22,0 16,2 1,075,3 160,1 6,8 239,2	. 20,8 and . 15,4 .1,049,6 . 148,1 . 12,2 . 256,4	Revenue Interest Post Office, Telegraph a Mint Civil Departments Miscellaneous Irrigation Buildings and Roads	1,533,3 25,5 7 137,4 25,8	26.9 1,0	<sup>2</sup> 7,4 7	27,4
27,4 27,4 26.9 25,5 Interest 20,8 22,0 20,9 1,0 7 1,0 7 Post Office, Telegraph and    Mint	20,5 15,7 1,064,6 150,5 6.3 267,1 —56,9	20,9 15,7 1,061,9 148,5 7,3 269,0	22,0 16,2 1,075,3 160,1 6,8 239,2	. 20,8 and . 15,4 .1,049,6 . 148,1 . 12,2 . 256,4	Interest Post Office, Telegraph a Mint Civil Departments Miscellaneous Irrigation Buildings and Roads	25,5 7 137,4 25,8	26.9 1,0	<sup>2</sup> 7,4 7	27,4
27.4 27,4 26.9 25.5 Interest 20.8 22.0 20.9  1,0 7 1,0 7 Post Office, Telegraph and Mint 15.4 16.2 15.7  134.0 134.2 135.2 137,4 Civil Departments1,049.6 1,075.3 1,061.9  26.6 25.2 25.8 25.8 Miscellaneous148.1 160.1 148.5  6.5 12.3 12.2 11.4 Irrigation 12.2 6.8 7.3  39.9 38.3 44.8 44.7 Buildings and Roads256.4 239.2 269.0  Transfers to Local59.059.059.457.0  -730.5 1,751.0 1,785.0 1,778.8 Total .1,755.3 1,775.9 1,781.7  Local	20,5 15,7 1,064,6 150,5 6.3 267,1 —56,9	20,9 15,7 1,061,9 148,5 7,3 269,0	22,0 16,2 1,075,3 160,1 6,8 239,2	. 20,8 and . 15,4 .1,049,6 . 148,1 . 12,2 . 256,4	Post Office, Telegraph a Mint Civil Departments Miscellaneous Irrigation Buildings and Roads	25,5 7 137,4 25,8	26.9 1,0	<sup>2</sup> 7,4 7	27,4
1,0	15,7 1,064,6 150,5 6.3 267,1 —56,9	15.7 1,061.9 148.5 7.3 269,0	1,075,3 160,1 6,8 239,2	. 15,4 .1,049,6 . 148,1 . 12,2 . 256,4	Mint Civil Departments Miscellaneous Irrigation Buildings and Roads	7 137,4 25,8	135,2	7	•
Mint	1,064,6 150,5 6.3 267,1 —56,9	1,061,9 148,5 7,3 269,0	1,075,3 160,1 6,8 239,2	. 15,4 .1,049,6 . 148,1 . 12,2 . 256,4	Mint Civil Departments Miscellaneous Irrigation Buildings and Roads	25,8		**. **	
134.0 134.2 135.2 137.4 Civil Departments	1,064,6 150,5 6.3 267,1 —56,9	1,061,9 148,5 7,3 269,0	160,1 6,8 239,2	. 148,1 . 12,2 . 256,4	Miscellaneous Irrigation Buildings and Roads	25,8		* *	
26,6 25,2 25,8 25,8 Miscellaneous . 148,1 160,1 148,5 6,5 12,3 12,2 11,4 Irrigation . 12,2 6,8 7,3 39,9 38,3 44,8 44,7 Buildings and Roads . 256,4 239,2 269,0 Transfers to Local	150,5 6.3 267,1 —56,9	7,3 269,0	160,1 6,8 239,2	. 12,2 . 256,4	Irrigation Buildings and Roads	-		134.2	134.0
6,5 12,3 12,2 11,4 Irrigation	6.3 267,1 —56,9	7,3 269,0	239,2	. 256.4	Buildings and Roads	11 4	25,8	25,2	26,6
39,9 38,3 44,8 44,7 Buildings and Roads 256,4 239,2 269,0 59,0	267,1 -56,9	269,0	• ,			2 2 , 4	12,2	12,3	6,5
Local  Lo	<u>-56,9</u>		59,4	59,0	Transfers to Local	44,7	44,8	38.3	
Local—  369,5 369,5 369,5 369,5 Revenue	1,785,9				Transfers to Bocar .	•••	•••	•••	•••
369,5 369,5 369,5 Revenue		1,781,7	1,775.9	.1,755,3	Total.	1,778,8	1,785,0	1,751,0	.730.5
369,5 369,5 369,5 Revenue					001	т			
4,8 4,9 5,1 5,0 Post Office, Telegraph and  Mint  29,5 28,0 30,2 30,4 Civil Departments					ZOCAL—	.4.			
1 1 1 1 Interest 4,8 4,9 5,1 5,0 Post Office, Telegraph and Mint 5,4 5,7 29,5 28,0 30,2 30,4 Civil Departments 131,1 135,1 132,7 3,5 3,0 4,1 5,2 Miscellaneous 6,9 7,8 7,5	134,1	135.8	130,2	. 130,4	Revenue	369,5	369,5	<b>3</b> 69,5	369,5
4,8 4,9 5,1 5,0 Post Office, Telegraph and Mint	3	_	•			ŧ	1	1	I
Mint	,			and	Post Office, Telegraph a	5,0	5,1	4,9	4,8
3,5 3,0 4,1 5,2 Miscellaneous . 6,9 7,8 7.5	5,4	5,7	5,4		Mint			_	
	133.3		135,1		Civil Departments .		-		29,5
	7,6	<b>7</b> ·5	7,8	. 6,9				•	
	1	I	I	-	Irrigation	2,3	2,4	1,7	2,2
25,2 24,1 27,7 28,0 Buildings and Roads . 99,3 110,5 99,0	109,4	99,0	110,5	. 99,3		•			
-59,0 -59,4 -57,0 -50,9 Transfers from Provincial	•••	•••	•••	al	Transfers from Provinci	$\frac{-50,9}{-}$	<u>-57,0</u>	<del>-59,4</del>	<del>-59,0</del>
375,8 371,9 382,1 383,6 TOTAL . 373,2 389,1 380,8			389,1	• 373,2	TOTAL	383,6	382, 1	371,9	375,8
2,106,3 2,122,9 2,167,1 2,162,4 GRAND TOTAL . 2,128,5 2,165,0 2,162,5	390,2	380,8		2 7 2 8 5	GRAND TOTAL	2,162,4	2,167,1	2,122,9	2,106,3
SURPLUS +, DEFICIT22,2 -42,1 +4,6			2,165,0	. 4,120,5					

## Section M.—PROVINCIAL ADJUSTMENT—concluded.

				Madras.				
****	REVE				_	Expen	DITURE.	
1894-95. Accounts		1895-9 <b>6.</b> Revised.		·s.	1894-95. Accounts.	Budget.	1895-96. Revised.	
	-			Provincial.—		Duoges		
2,854 3	2,887,7	2,940,1	2,947,0		764.5	792.7	<b>7</b> 77.5	7 <b>7</b> 5, <b>0</b>
18,1	168	15,8	15,7	Interest	. 16.7	15,3	15,8	15,9
•••	•••	***	•••	Post Office, Telegraph and Mint			8,6	0.0
212,0	20.,5	226,8	236,5		. 8,5 • 1.457,7	9,5 1,502,2	2,0 1,464,3	8, <b>8</b> 1,479.0
34,9	31,0	34,1	35.4	Miscellaneous .	248,5	240,8	244,8	257,8
•••	•••	***	•••	Famine Relief Construction of Railways	. 1	•••	2	2
21,2	2,5	24.8	24,7		. 12,7 . 12,3	3,8 14,0	6,0 15,4	5, <b>3</b> 15,3
18,2	18,6			Irrigation	• 333.4	377,2	363,3	355,6
15.7	15,3	•	19,6	Buildings and Roads	. 251,1	354,1	344,1	338,7
•••			•••	Transfers to Local.	23.4	1,5	1.0	
3.174.4	3,193.4	3,278,8	3,295,6	TOTAL	. 3.082,1	3.316,1	3,246,0	3,251,5
	-	•				-		
			L	OCAL				
926,3	(90,1	1,050,6	1,066,4	Revenue	. 450,0	466,2	462,6	466,2
12,8	4,6	4,3	4,3	Interest	5	5	5	4
25,0	26,5	25.7	25,0	Civil Departments .	. 282,4	291,5	290,1	201,2
64,0	60,2	63,9	62,8	Miscellaneous	- 31.9	35 3	<b>3</b> 3.8	32,1
•••	•••	•••	•••	Irrigation	. 1,5	8	2,4	2,8
99.4	96,9	1,001	8,101	Buildings and Roads	. 402,4	406,5	410,0	429,8
23,4	15	1,0	— I	Transfers from Provincial	•••	•••	•••	•••
	()			771		-	-	
1,104,1	1,179,8	1,245,6	1,260,2	TOTAL .	1,168,2	1,200,8	1,149.4	1,222.5
4,278,5	4,373,2	4.524,4	4,555,8	GRAND TOTAL .	4,250,3	4,516,9	4,445.4	4.474.0
_				S				
			'	Surplus +, Deficit-	+ 28.2	$\frac{-143.7}{-143.7}$	+79.0	+81,8
				Bombay.				
1894-95	Reve	NUR. 1805-9 <b>6.</b>		•	-0	EXPEN	DITURE.	
Accounts.	Budget.		Accounts		1894-95. Accounts.	Budget.	1805-96.	
	==				accounts.	. Duugett.	Kevised.	Accounts
				•	Accounts.	. Duaget.	Revised.	Accounts
				PROVINCIAL -		2		Accounts
3,692,6	3,824,6	3,940,4	3,945,8	Revenue	1,793,9	1,823,3	1.798,7	Accounts
3,692,6	3,8 <b>24,6</b> 30,3	3,94°,4 29,7		Revenue		2		_
-			3,945,8	Revenue	1,793,9	1,823,3	1,798,7 24,3	1,801,4
29,3	30, <b>3</b>	29,7	3,945,8 30,3 	Revenue	1,793,9 22,8 10,3	1,823,3 25,2	1.798.7 24.3	1,801,4 24,2
29,3 	30,3 	29.7 	3,945,8 30,3 	Revenue Interest Post Office, Telegraph and Mint Civil Departments	1,793,9 22,8 10,3 1,613,3	1,823,3 25,2 10,4 1,674,0	1.798.7 24.3 10.1 1,645.7	1,801,4 24,2 10,1 1,638,4
29,3  155,2 42,7	30,3  154,1 35,9	<sup>29,7</sup> <sup>157,5</sup> <sub>35,6</sub>	3,945,8 30,3  161,0 30,4	Revenue Interest Post Office, Telegraph and Mint Civil Departments Miscellaneous	1,793,9 22,8 10,3 1,613,3 271,8	1,823,3 25,2 10,4 1,674,0 275,6	1.798.7 24.3 10.1 1,645.7 271,0	1.801.4 24.2 10,1 1,638,4 274.4
29,3  155,2 42,7	30,3  154,1 35,9	<sup>29,7</sup> <sup>157,5</sup> <sub>35,6</sub>	3,945,8 30,3  161,0 30,4	Revenue Interest Post Office, Telegraph and Mint Civil Departments Miscellaneous Construction of Railways	1,793,9 22,8 10,3 1,613,3 271,8 5,9	1,823,3 25,2 10,4 1,674,0 275,6 1,0	1.798,7 24,3 10,1 1,645,7 271,0 1,7	1.801.4 24.2 10,1 1,638,4 274.4 1.3
29,3  155,2 42,7 	30,3  154,1 35,9 	29,7  157,5 35,6 	3,945,8 30,3  161,0 30,4 	Revenue Interest Post Office, Telegraph and Mint Civil Departments Miscellaneous Construction of Railways Railways	1,793,9 22,8 10,3 1,613,3 271,8 5,9 10,7	1,823,3 25,2 10,4 1,674,0 275,6 1,0	1.798,7 24,3 10,1 1,645,7 271,0 1,7	1,801,4 24,2 10,1 1,638,4 274.4 1,3 12.6
29,3  155,2 42,7  14,6	30,3  154,1 35,9  14,0 2,4	29,7  157,5 35,6  16,0	3,945,8 30,3  161,0 30,4  17,5 2,3	Revenue Interest Post Office, Telegraph and Mint Civil Departments Miscellaneous Construction of Railways Railways Irrigation	1.793.9 22,8 10,3 1,613.3 271.8 5.9 10,7	1,823,3 25,2 10,4 1,674,0 275,6 1,0 11,0 6,2	1,798.7 24,3 10,1 1,645.7 271,0 1,7 11,9 1,8	1,801,4 24,2 10,1 1,638,4 274.4 1.3 12.6 2,2
29,3  155,2 42,7 	30,3  154,1 35,9 	29,7  157,5 35,6 	3,945,8 30,3  161,0 30,4 	Revenue Interest Post Office, Telegraph and Mint Civil Departments Miscellaneous Construction of Railways Railways	1,793,9 22,8 10,3 1,613,3 271,8 5,9 10,7 9	1,823,3 25,2 10,4 1,674,0 275,6 1,0	1.798,7 24,3 10,1 1,645,7 271,0 1,7	1.801.4 24,2 10,1 1,638,4 274.4 1.3 12.6 2,2 340.0
29,3  155,2 42,7  14,6 1,7 88,8	30,3  154,1 35,9  14,0 2,4 85,3	29,7  157,5 35,6  16,0 2.4 87,6	3,945,8 30,3  161,0 36,4  17,5 2,3 87,3	Revenue Interest Post Office, Telegraph and Mint Civil Departments Miscellaneous Construction of Railways Railways Irrigation Buildings and Roads	1.793.9 22,8 10,3 1,613.3 271.8 5.9 10,7	1,823,3 25,2 10,4 1,674,0 275,6 1,0 11,0 6,2 347,3	1,798,7 24,3 10,1 1,645,7 271,0 1,7 11,9 1,8 340.9	1,801,4 24,2 10,1 1,638,4 274.4 1.3 12.6 2,2
29,3  155,2 42,7  14,6 1,7 88,8	30,3  154,1 35,9  14,0 2,4 85,3	29,7  157,5 35,6  16,0 2.4 87,6	3,945,8 30,3  161,0 36,4  17,5 2,3 87,3	Revenue Interest Post Office, Telegraph and Mint Civil Departments Miscellaneous Construction of Railways Railways Irrigation Buildings and Roads	1,793,9 22,8 10,3 1,613,3 271,8 5,9 10,7 9	1,823,3 25,2 10,4 1,674,0 275,6 1,0 11,0 6,2 347,3	1,798,7 24,3 10,1 1,645,7 271,0 1,7 11,9 1,8 340.9	1.801.4 24,2 10,1 1,638,4 274.4 1.3 12.6 2,2 340.0
29,3  155,2 42,7  14,6 1,7 88,8 	30,3  154,1 35,9  14,0 2,4 85,3	29,7  157,5 35,6  16,0 2.4 87,6	3,945,8 30,3  161,0 30,4  17,5 2,3 87,3	Revenue Interest Post Office, Telegraph and Mint Civil Departments Miscellaneous Construction of Railways Railways Irrigation Buildings and Roads Transfers to Local	1,793,9 22,8 10,3 1,613,3 271,8 5,9 10,7 9 333,1 64,7	1,823,3 25,2 10,4 1,674,0 275,6 1,0 11,0 6,2 347,3 70,5	1.798.7 24,3 10,1 1,645.7 271,0 1,7 11,9 1,8 340.9 71,8	1.801.4 24,2 10,1 1,638,4 274.4 1.3 12.6 2,2 340.0 75.3
29,3  155,2 42,7  14,6 1,7 88,8 	30,3  154,1 35,9  14,0 2,4 85,3	29,7  157,5 35,6  16,0 2.4 87,6	3,945,8 30,3  161,0 30,4  17.5 2.3 87,3 	Revenue Interest Post Office, Telegraph and Mint Civil Departments Miscellaneous Construction of Railways Railways Irrigation Buildings and Roads Transfers to Local  Total	1,793,9 22,8 10,3 1,613,3 271,8 5,9 10,7 9 333,1 64,7	1,823,3 25,2 10,4 1,674,0 275,6 1,0 11,0 6,2 347,3 70,5	1.798.7 24,3 10,1 1,645.7 271,0 1,7 11,9 1,8 340.9 71,8	1.801.4 24,2 10,1 1,638,4 274.4 1.3 12.6 2,2 340.0 75.3
29,3  155,2 42,7  14,6 1,7 88,8 	30,3  154,1 35.9  14,0 2,4 85,3 	29,7  157,5 35,6  16,0 2,4 87,6 	3,945,8 30,3  161,0 30,4  17,5 2,3 87,3 	Revenue	1,793,9 22,8 10,3 1,613,3 271,8 5,9 10,7 9 333,1 64,7	1,823,3 25,2 10,4 1,674,0 275,6 1,0 6,2 347,3 70,5	1.798,7 24,3 10,1 1,645,7 271,0 1,7 11,9 1,8 340,9 71,8	1.801.4 24.2 10,1 1,638,4 274.4 1.3 12.6 2,2 340.0 75.3
29,3  155,2 42,7  14,6 1,7 88,8 	30,3  154,1 35,9  14,0 2,4 85,3	29,7  157,5 35,6  16,0 2.4 87,6	3,945,8 30,3  161,0 30,4  17.5 2.3 87,3 	Revenue Interest Post Office, Telegraph and Mint Civil Departments Miscellaneous Construction of Railways Railways Irrigation Buildings and Roads Transfers to Local  Total	1,793,9 22,8 10,3 1,613,3 271,8 5,9 10,7 9 333,1 64,7	1,823,3 25,2 10,4 1,674,0 275,6 1,0 6,2 347,3 70,5	1.798.7 24,3 10,1 1,645.7 271,0 1,7 11,9 1,8 340.9 71,8	1.801.4 24,2 10,1 1,638,4 274.4 1.3 12.6 2,2 340.0 75.3
29,3  155,2 42,7  14,6 1,7 88,8  4,024,9	30,3  154,1 35.9  14,0 2,4 85,3  4,146,6	29,7  157,5 35,6  16,0 2,4 87,6  4,269,2	3,945,8 3°,3  161,0 36,4  17,5 2,3 87,3  4,280,6	Revenue Interest Post Office, Telegraph and Mint Civil Departments Miscellaneous Construction of Railways Railways Irrigation Buildings and Roads Transfers to Local  Total  COCAL— Revenue	1,793,9 22,8 10,3 1,613,3 271,8 5,9 10,7 9 333,1 64,7 4,127,4	1,823,3 25,2 10,4 1,674,0 275,6 1,0 6,2 347,3 70,5 4,244,5	1.798.7 24.3 10.1 1,645.7 271.0 1.7 11.9 1.8 340.9 71.8 4,177.9	1.801.4 24,2 10,1 1,638,4 274.4 1.3 12.6 2,2 340.0 75.3 4,179.9
29,3  155,2 42,7  14,6 1,7 88,8  4,024,9 1,0 69,3 1,6	30.3  154,1 35.9  14,0 2,4 85,3  4.146,6 871,9 2,1	29,7  157,5 35,6  16,0 2,4 87,6  4,269,2 342,8 9 71,4 1,7	3.945.8 30.3 161,0 30,4 17.5 2.3 87,3 4.280,6 I 353.2 8 70,0	Revenue Interest Post Office, Telegraph and Mint Civil Departments Miscellaneous Construction of Railways Railways Irrigation Buildings and Roads Transfers to Local  Total  COCAL— Revenue Interest Civil Departments Miscellaneous	1,793,9 22,8 10,3 1,613,3 271,8 5,9 10,7 9 333,1 64,7 4,127,4	1,823,3 25,2 10,4 1,674,0 275,6 1,0 11,0 6,2 347,3 70,5 4,244,5 42,9 8 229,0 9,3	1.798.7 24.3 10.1 1,645.7 271.0 1.7 11.9 1.8 340.9 71.8 4,177.9	1.801.4 24,2 10,1 1,638,4 274.4 1.3 12.6 2,2 340.0 75.3 4,179,9 39.1 9 217.8 8,0
29,3  155,2 42,7  14,6 1,7 88,8  4,024,9 1,0 69,3 1,6 66,2	30.3  154,1 35.9  14,0 2,4 85,3  4,146,6	29,7  157,5 35,6  16,0 2,4 87,6  4,269,2 342,8 9 71,4 1,7 68,4	3,945,8 30,3 161,0 30,4 177,5 2,3 87,3 4,280,6 I 353,2 8 70,0 1,7 68,8	Revenue Interest Post Office, Telegraph and Mint Civil Departments Miscellaneous Construction of Railways Railways Irrigation Buildings and Roads Transfers to Local  Total  COCAL— Revenue Interest Civil Departments Miscellaneous Buildings and Roads	1,793,9 22,8 10,3 1,613,3 271,8 5,9 10,7 9 333,1 64,7 4,127,4	1,823,3 25,2 10,4 1,674,0 275,6 1,0 11,0 6,2 347,3 70,5 4,244,5 42,9 8 229,0	1.798.7 24.3 10.1 1,645.7 271.0 1.7 11.9 1.8 340.9 71.8 4,177.9	1.801.4 24,2 10,1 1,638,4 274.4 1.3 12.6 2,2 340.0 75.3 4,179.9
29,3  155,2 42,7  14,6 1,7 88,8  4,024,9 1,0 69,3 1,6	30.3  154,1 35.9  14,0 2,4 85,3  4.146,6 871,9 2,1	29,7  157,5 35,6  16,0 2,4 87,6  4,269,2 342,8 9 71,4 1,7	3.945.8 30.3 161,0 30,4 17.5 2.3 87,3 4.280,6 I 353.2 8 70,0	Revenue	1.793.9 22,8 10,3 1,613.3 271,8 5.9 10,7 9 333.1 64.7 4,127,4 35,1 9 215,6 8,5	1,823,3 25,2 10,4 1,674,0 275,6 1,0 11,0 6,2 347,3 70,5 4,244,5 42,9 8 229,0 9,3	1.798.7 24.3 10.1 1,645.7 271.0 1.7 11.9 1.8 340.9 71.8 4,177.9	1.801.4 24.2 10,1 1,638,4 274.4 1.3 12.6 2,2 340.0 75.3 4,179.9 39.1 9 217.8 8,0 296,7
29,3  155,2 42,7  14,6 1,7 88,8  4,024,9 1,0 69,3 1,6 66,2	30,3  154,1 35.9  14,0 2,4 85,3  4,146,6 71,9 2,1 61,8	29,7  157,5 35,6  16,0 2,4 87,6  4,269,2 342,8 9 71,4 1,7 68,4	3,945,8 30,3 161,0 30,4 177,5 2,3 87,3 4,280,6 I 353,2 8 70,0 1,7 68,8	Revenue Interest Post Office, Telegraph and Mint Civil Departments Miscellaneous Construction of Railways Railways Irrigation Buildings and Roads Transfers to Local  Total  COCAL— Revenue Interest Civil Departments Miscellaneous Buildings and Roads	1.793.9 22,8 10,3 1,613.3 271,8 5.9 10,7 9 333.1 64.7 4,127,4 35,1 9 215,6 8,5	1,823,3 25,2 10,4 1,674,0 275,6 1,0 11,0 6,2 347,3 70,5 4,244,5 42,9 8 229,0 9,3	1.798.7 24.3 10.1 1,645.7 271.0 1.7 11.9 1.8 340.9 71.8 4,177.9	1.801.4 24,2 10,1 1,638,4 274.4 1.3 12.6 2,2 340.0 75.3 4,179,9 39,1 9 217,8 8,0
29,3  155,2 42,7  14,6 1,7 88,8  4,024,9 1,0 69,3 1,6 66,2 64,7	30.3  154,1 35.9  14,0 2,4 85,3  4,146,6 71,9 2,1 61,8 70,5	29,7  157.5 35,6  16,0 2.4 87.6  4,269,2 342,8 9 71,4 1,7 68,4 71,8	3,945,8 30,3 161,0 30,4 17,5 2.3 87,3 4,280,6  I 353,2 8 70,0 1,7 68,8 75,3	Revenue Interest Post Office, Telegraph and Mint Civil Departments Miscellaneous Construction of Railways Railways Irrigation Buildings and Roads Transfers to Local  Total  OCAL— Revenue Interest Civil Departments Miscellaneous Buildings and Roads Transfers from Provincial	1.793.9 22,8 10,3 1,613.3 271.8 5.9 10,7 9 333.1 64.7 4,127,4 35,1 9 215,6 8,5 282,9	1,823,3 25,2 10.4 1,674,0 275.6 1,0 11,0 6,2 347,3 70,5 4.244,5 42,9 8 229,0 9.3 282.7	1.798.7 24.3 10.1 1,645.7 271.0 1.7 11.9 1.8 340.9 71.8 4,177.9 36,3 8 219,2 7.9 295.0	1.801.4 24,2 10,1 1,638,4 274.4 1.3 12.6 2,2 340.0 75.3 4,179,9 39.1 9 217.8 8,0 296,7
29,3  155,2 42,7  14,6 1,7 88,8  4,024,9 1,0 69,3 1,6 66,2	30,3  154,1 35.9  14,0 2,4 85,3  4,146,6 71,9 2,1 61,8	29,7  157,5 35,6  16,0 2,4 87,6  4,269,2 342,8 9 71,4 1,7 68,4	3,945,8 30,3 161,0 30,4 17,5 2.3 87,3 4,280,6  I 353,2 8 70,0 1,7 68,8 75,3	Revenue Interest Post Office, Telegraph and Mint Civil Departments Miscellaneous Construction of Railways Railways Irrigation Buildings and Roads Transfers to Local  Total  OCAL— Revenue Interest Civil Departments Miscellaneous Buildings and Roads Transfers from Provincial	1.793.9 22,8 10,3 1,613.3 271,8 5.9 10,7 9 333.1 64.7 4,127,4 35,1 9 215,6 8,5	1,823,3 25,2 10,4 1,674,0 275,6 1,0 11,0 6,2 347,3 70,5 4,244,5 42,9 8 229,0 9,3	1.798.7 24.3 10.1 1,645.7 271.0 1.7 11.9 1.8 340.9 71.8 4,177.9	1.801.4 24.2 10,1 1,638,4 274.4 1.3 12.6 2,2 340.0 75:3 4,179.9 39.1 9 217.8 8,0 296,7
29,3  155,2 42,7  14,6 1,7 88,8  4,024,9 313,9 1,0 69,3 1,6 66,2 64,7	30.3  154,1 35.9  14,0 2,4 85,3  4.146,6 71,9 2,1 61,8 70,5	29,7  157.5 35,6  16,0 2.4 87.6  4,269,2 342,8 9 71,4 1,7 68,4 71,8	3,945,8 30,3 161,0 30,4 17.5 2.3 87,3 4.280,6  I 353,2 8 70,0 1,7 68,8 75,3	Revenue Interest Post Office, Telegraph and Mint Civil Departments Miscellaneous Construction of Railways Railways Irrigation Buildings and Roads Transfers to Local  Total  OCAL— Revenue Interest Civil Departments Miscellaneous Buildings and Roads Transfers from Provincial  Total	1.793.9 22,8 10,3 1,613.3 271,8 5,9 10,7 9 333.1 64.7 4,127,4 35,1 9 215,6 8,5 282,9	1,823,3 25,2 10.4 1,674,0 275.6 1,0 11,0 6,2 347,3 70,5 4.244,5 42,9 8 229,0 9.3 282.7	1.798.7 24.3 10.1 1,645.7 271.0 1.7 11.9 1.8 340.9 71.8 4,177.9 36,3 8 219,2 7.9 295.0	1.801.4 24,2 10,1 1,638,4 274.4 1.3 12.6 2,2 340.0 75.3 4,179.9 39.1 9 217.8 8,0 296,7
29,3  155,2 42,7  14,6 1,7 88,8  4,024,9 1,0 69,3 1,6 66,2 64,7	30.3  154,1 35.9  14,0 2,4 85,3  4,146,6 71,9 2,1 61,8 70,5	29,7  157.5 35,6  16,0 2.4 87.6  4,269,2 342,8 9 71,4 1,7 68,4 71,8	3,945,8 30,3 161,0 30,4 177,5 2,3 87,3 4,280,6  I 353,2 8 70,0 1,7 68,8 75,3 569,8 4,850,4	Revenue Interest Post Office, Telegraph and Mint Civil Departments Miscellaneous Construction of Railways Railways Irrigation Buildings and Roads Transfers to Local  Total  OCAL— Revenue Interest Civil Departments Miscellaneous Buildings and Roads Transfers from Provincial  Total  CRAND TOTAL	1,793,9 22,8 10,3 1,613,3 271,8 5,9 10,7 9 333,1 64,7 4,127,4 35,1 9 215,6 8,5 282,9 	1,823,3 25,2 10.4 1,674,0 275.6 1,0 11,0 6,2 347,3 70,5 4,244,5 42,9 8 229,0 9.3 282,7	1.798.7 24.3 10.1 1,645.7 271.0 1.7 11.9 1.8 340.9 71.8 4.177.9 36,3 8 219,2 7.9 295.0	1.801.4 24,2 10,1 1,638,4 274.4 1.3 12.6 2,2 340.0 75.3 4,179.9 39.1 9 217.8 8,0 296,7  562,5
29,3  155,2 42,7  14,6 1,7 88,8  4,024,9 313,9 1,0 69,3 1,6 66,2 64,7	30.3  154,1 35.9  14,0 2,4 85,3  4.146,6 71,9 2,1 61,8 70,5	29,7  157.5 35,6  16,0 2.4 87.6  4,269,2 342,8 9 71,4 1,7 68,4 71,8	3,945,8 30,3 161,0 30,4 177,5 2,3 87,3 4,280,6  I 353,2 8 70,0 1,7 68,8 75,3 569,8 4,850,4	Revenue Interest Post Office, Telegraph and Mint Civil Departments Miscellaneous Construction of Railways Railways Irrigation Buildings and Roads Transfers to Local  Total  OCAL— Revenue Interest Civil Departments Miscellaneous Buildings and Roads Transfers from Provincial  Total	1.793.9 22,8 10,3 1,613.3 271.8 5,9 10,7 9 333.1 64.7 4,127,4 35,1 9 215,6 8,5 282,9 	1,823,3 25,2 10,4 1,674,0 275,6 1,0 11,0 6,2 347,3 70,5 4,244,5 42,9 8 229,0 9,3 282,7	1.798.7 24.3 10.1 1,645.7 271.0 1.7 11.9 1.8 340.9 71.8 4,177.9 36,3 8 219,2 7.9 295.0	1.801.4 24.2 10,1 1,638,4 274.4 1.3 12.6 2,2 340.0 75.3 4,179.9 39.1 9 217.8 8,0 296,7

### Section N.-EXPENDITURE NOT CHARGED TO REVENUE.

1874-45.				1805-96.	
Accounts.			Budget.	Revised.	Accounts.
4,446 2	Expenditure	•	4,400,0	4,327,2	4,087,2

443. In 1894-95 the Capital Expenditure on Railways and Irrigation Works amounted to 5,003,1, of which 556,9 was met out of the Famine Insurance Grant. In the Budget for 1805-96, that grant having been suspended owing to Financial pressure, the whole of the Capital Expenditure was provided under this head outside the Revenue Account. The total expenditure provided in the Budget Estimate was 4,400,0 made up of 3,700,0 for Railways and 700,0 for Irrigation Works. During the course of the year it was considered expedient to raise the grant, and 4,862,0 was accordingly provided in the Revised Estimate.

444. The following table shows the comparison of the whole of the Capital Expenditure with the Estimates of the year and the actuals of the previous year:—

1894-95. Accounts.						Budget.	1895-96. Revised.	Accounts.
552,9	34.—Construction of P	rote	ctive l	Railwa	ys		53+, <sup>8</sup>	529,9
3,852 1	48.—State Railways	•	•	•	•	3,700,0	3,622,2	3,387,2
594,1	49.—Irrigation Works	•	•	•	•	700,0	705,0	700,0
·								-
5,003,1						4,400,0	4,862,0	4,617.1
								<del></del>

445. The provision made for expenditure in England on stores could not be fully utilized, and endeavours were made to counterbalance this lapse by the more vigorous prosecution of work in India, but these efforts were only partially successful owing to the late date at which the probability of a lapse in England was known, and the total actual expenditure amounted only to 4,617,1, out of which 529,9 was charged to Revenue under Protective Railways on the partial restoration of the Famine Insurance Grant.

			48	S	tate	Rai	lway	vs.				
1894-95.			_				•	•			1805-90.	
Accounts.										Budget.	Revised.	Accounts.
1,	RINCIPAL LINES UNDR	R CO	NST F	RUCTIO:	N					_		
183,1	Godhra-Rutiam			•	•			•		35,0	31,6	27,4
7,0	Rutlam-Nagda							•		2 10,0	131,6	158.7
243,1	Mu Valley .	•		•	•					120,0	121,0	114,3
•••	Mandalay-Kunlon	•		•	•					•••	50,5	59.4
125.3	- Assam-Bengal, Part l	Ī	,	•	•	•				195.0	85,0	62,5
729,5	Assam-Bengal, Part l	I	•	•	•	•	•			305,0	377,0	320,4
94,5	Cawnpore-Lucknow-	Gogr	2					•	•	140,0	110,2	101,2
	Rae I areli-Benares				•			•		• • •	60,0	59,2
50,1	- Wazirabad-Ly alp <b>u</b> r		•	•	•	•		•	•	170,0	207,1	190,8
608,0	Mushkat-Folan	•		•	•				•	351,4	208 2	199,5
94,7	Ketu-Rohri .	•	•	•	•	•				500,0	675,7	665,3
85,3	Mari Attock .	•	•	•	•	•			•	150,0	259,8	266,6
814,8	hast Coast* .	•	•	•	. •	•		•	•	500,0	690,0	696,7
	Bezwada-Madras (E	nnore	-Be	ewada	Section	n)	-	•		•••	140,0	139,5
										-		-
3,086,0						To	IAI.	•		2,706,4	3,148,1	3,061,5
P	RINCIPAL OPEN LINES-											
388,3	East Indian				•					310,0	310,0	249,4
113,9	Rajputana-Malwa Sy	stem		•	•			•	_	63,6	102,9	99,8
41,8	Burma ,	•		•	•			•	:	8,9	-11,0	6.5
60,3	Eastern Bengal				•	•				120,0	141,6	142,5
25,8	Tirhoot .		•		•	•				70,0	60,3	50,8
157,3	Oudh and Rohilkh	and			•	•		•		164,3	135,9	122,4
236,6	North-Western		•	•	•	•			•	187.4	199,1	214,1
104,0	" Grac	lient	I m	proven	nents	•				-26,1	3,9	1,1
18,5	South Indian .	,	•	•	•	•	•	•	•	85,0	45,0	38,2
					To	* 4 T				06= 0	.0	
r,116,5					10	IAL	•	•	•	965,3	987.7	8,116
94,5	Other Railways	-	•	•	•		•	•	•	111,6	73,9	59,8
11,0	Stores and Reserve		٠	•	•	•	•	•	•	-83,3	-52,7	-116,0
4,409,0				GR	AND	TOT	AL	•,		3,700,0	4,157,0	3,917,1
								•				J, 7 · / ) ·

"Includes the Bezwada Extension Railway.

## Section N.-EXPENDITURE NOT CHARGED TO REVENUE-continued.

#### 48.—State Railways—continued.

1894<)5. Accounts.										Budget	1895∹96. . Revis <b>c</b> d.	Accounts.
I	)istributed	AS BELOW	7:-									
556,9 3,852,1	34.—Cons 48.—State		f Protecti	ve R	ailways •	•		•	•	3,7000	534,8 3,622,2	52 <b>9.</b> 9 3.38 <b>7,2</b>
4,409,0						Τo	TAL	•	•	3.700,0	4,157,0	3,917,1
2,943,8 799,8 665,4	India . England Exchange		•	•	•	•	•	:	•	2,147,2 847,0 ,05,8	2,921,3 704.5 531,2	2,721,2 679,6 516,3
4,409,0						To	TAL	•	•	3,700.0	4,157,0	3,917,1

- 446. As regards the Lines under Construction, the lapse on the Godhra-Rutlam Railway was due to the clearance of the suspense accounts on the completion of the line which it was anticipated would be effected in 1894-95 not having taken place till 1895-96, in which year's accounts the credit appears. The excess on the Mari-Attock Railway was due to vigorous prosecution of works, with a view to the The lapse on the Mushkaf-Bolan Railway was due to provision early completion of the line. having been made for English stores for doubling the line, but this was eventually altered to provision for a single track, and also to heavier sales of materials to other lines than were anticipated. The grant for the East Coast Railway was exceeded in consequence of insufficient provision having been made for Formation, Ballast, Bridge-work and Ferries to meet the requirements of traffic. The lapse on the Assam-Bengal Railway, Part I, is due to the estimates of their expenditure by land acquisition officers having been considerably in excess of what was actually spent, and partly to a write-back from Part I to Part II for buildings and land taken up for manufacturing operations. In accordance with the agreement with the Assam Bengal Railway Company, the Secretary of State provides funds for Part II-Construction-when the Company's paid up Capital is exhausted; the expenditure on this account in excess of the Company's paid up capital was 320,4. The lapse on the Rutlam-Nagda Railway was due to provision having been made in the Budget for expenditure on the entire length from Rutlam to Ujjain, but it was subsequently decided that the Nagda-Ujjain Section should be constructed out of funds provided by the Gwalior Durbar The grant of the Kotri-Rohri Railway was exceeded owing to the works having been vigorously pushed forward, and to expenditure having been incurred in connection with the Indus bridge at Kotri. The grant of the Wazirahad-Lyallpur Railway was exceeded owing to erection of rolling-stock for which no provision was made. The lapse on the Cawnpore-Lucknow-Gogra Railway was due to the fact that the . Budget was based on the preliminary estimate for the project which was subsequently very considerably modified and large savings effected on several items in the final estimate, more particularly under Permanent way, the actual rates for both new and second-hand materials being below estimate rates.
- 447. No separate provision was made in the Budget Estimate for the construction of the Rae Bareli-Benares, Mandalay-Kunlon, Bezwada-Madras (Ennore-Bezwada Section) railway lines which were commenced during the course of the year, the funds required being met from the reserve and from savings on the grants of other lines.
- 448. As regards the Open Lines there was a lapse on the East Indian Railway which was due to the fact that in the Budget Estimate provision was made from the head "48" to the extent of 310,0, the balance of expected outlay being provided from funds raised by the Company by the issue of debentures. The Secretary of State has directed that the funds raised by the Company should first be applied to meet capital outlay, and when exhausted the Imperial funds should be drawn against. The sum taus expended cut of Imperial funds amounts to 249,4. The grant of the Rajputana-Malwa Railway system was exceeded owing to the works at Ujjain having remained at debit of miscellaneous advances at close of the year, to increased purchases of coal, and to smaller issues of stores to Revenue than was anticipated. The grant of the Eastern Bengal Railway was exceeded owing to work having begun on the doubling of the line from Ranaghat to Poradah and to the purchase of sleepers. The lapse on the Tirhoot Railway was due to short outlay under Bridgework, changing of girders over Boor Gunduck, Kosi and Bagmatti and other bridges on the Eastern Branch, and under rolling-stock, and to larger credits realized from Revenue than anticipated. The lapse on the Oudh and Rohilkhand Railway was due to certain proposed works, the principal of which being interlocking at stations, travelling cranes and new press building having been deferred or abandoned; to savings in ballasting, repairs to breaches at the Gurrah river and transfer of an engine to the North Western Railway, and to sales of surplus plant and stores which could not be foreseen. The grant of the North Western Railway was exceeded owing to the doubling of the line between Karachi and Kotri and to the transfer of an engine from the Oudh and Rohilkhand Railway. The excess on the Gradient Improvement works was due to more work having been done on earthwork on the Bakrala and Schala projects, and on bridges over the Rivers Ling,

#### Section N.-EXPENDITURE NOT CHARGED TO REVENUE-concluded.

#### 48.—State Railways—concluded.

Kurring, and Sohan. The lapse on the South Indian Railway was due to the postponement of several large works, and to a lapse in the amount provided for outlay in England.

- 449. On other Railways the principal lapses occurred on the Warora Colliery, due to the abandonment of work in connection with the proposed new pits Nos. 7 and 8; and on the Dhond and Manmad Railway due to a saving on the estimated English cost of girders required for the replacement of 7 spans of Warren girders, and to the arrival of those girders too late to admit of the completion of the work during the year.
- 450. The decrease in the expenditure in England was due to the demands for stores having been less than estimated.

			4	19	-Irri	gati	ion \	Wor	ks.				
1894-95. <b>A</b> ccounts.											Budget.	1895-96. Revised,	Accounts.
31,1	Orissa Ca	nals	•	•	•	•	•	•	-	•	11,1	1,2	-2,7
3,9	Sone Can		•	•	•	•	•	•	•	•	2,9	4.3	1,5
28,4	Ganges C		•	•	•		•	•	•	•	30.9	33,8	36,1
22,9	Lower Ga	nges	Canal	•	•		•	•	•		25,8	19.7	18,9
9,6	Agra Can.		•	•	•	•	•		•	•	9.7	12,1	11,9
5,6	Eastern Ju	ımna	Canal	•	•	•	•	•	•		0,6	18,9	17.7
78.6	Western J	umna	Canal	l, inc	cluding	Sirs	a Bran	ch.		•	49.5	65,4	65,9
35.3	Bari Doab		al .		•		•	•	•		22,0	18,3	17,1
<b>3,</b> 8	Sirhind Ca		•		•	•	•	•	•	•	13.3	8	-1,6
170,9	Chenab C		•	•				•	•	•	197.0	261,0	263,1
40,8	Kistna De			•	•	•	•	•	•	•	44,8	53,8	54.3
96,0	Periyar Pr				•	•	•	•		•	64,4	69,6	72,9
32,0	Eastern N	ara V	Vorks	•	•	•	•			•	18,6	20,0	-20,9
16,4	Jamrao Ca	anal	•		•	•	•	•	•	•	139,8	107,8	104,0
18,8	Other Proj	ects	•	•	•	•	•	•	•	•	63,6	61,6	61,8
594,1							Тота	L Out	LAY		700,0	705,0	700 <b>,</b> 0
Dis	tributed as l	oelow	•										
585,8	India	•		<b>.</b>	•	-	•	•	•	•	695,2	698.9	693,6
4,5	England	•	•		•	•	•	•	•		2,6	3,5	3,6
3.8	Exchange	•	•	•	•	•	•	•	•	•	2,2	2,6	2,8
												-	

<sup>451.</sup> The increase in the expenditure, as compared with that of the previous year, was due to the restriction of expenditure in 1894-95 owing to financial pressure. The expenditure has very closely worked up to the Budget Estimate.

## Section O.—PERMANENT DEBT.

								Budget.	1895-96. Revised.	Accounts.
India										
Discharged	•	•	•			•		890,1	591,1	584,8
England-								<del></del>		
Discharged	'									
India 4 per cent. Stock.	•	•	•	•	•	•	•	•••	1,6	1,6
					NRT I	нтов		890,1	592,7	-586.4
								***************************************	-	***************************************
	T	EMP	ORA	RY	DEB	T.				
England-										
Temporary Loans Incurred .				•				2,000,0	2,000,0	2,000 0
Temporary Loans Discharged	•	•	•	•	•	•	•		2,0 <b>0</b> 0,0	2,000,0
								-	-	

<sup>452.</sup> Detailed explanation of the various entries under this head has already been given on page 41, where the interest charges were considered.

#### Section P.-UNFUNDED DEBT.

						•	Budget.	Revised.	Accounts.
Special Loans	•	•	•	•	•	•	••	+9	+7
Treasury Notes and Service	Funds,	India	•	•		•	+ 52,4	+ 67,5	+ 143,2
Savings Bank Deposits .	•	•	•	•	•	•	+ 469,9	+585,1	+ 595, t
				To	TAL	•	+522,3	+653.5	+739,0

453. The credit entry under "Special Loans" represents the adjustment of the commutation value of lapsed Wasika pensions revived during the course of the year. The entry in the Accounts under Treasury Notes and Service Funds includes the adjustment of two years' interest on account of the Uncovenanted Service Family Pension Fund, Bengal, as explained in paragraph 122 under 14—Interest on other obligations and the sale-proceeds of the Government Promissory Notes belonging to the Madras Assistant Surgeons' Fund. The details of Savings Bank Deposits are as follow:—

Presidency Savings Banks .						Budget, — 20,6	Revised. — 6q.0	Accounts.
Post Office Savings Banks	•	•	•	•	•	+ 364.0	+ 535,0	- 153,1 + 640,5
State Railway Provident Institutions	•	•	•	•	•	+56.5	+66,8	+62,5
Civil Engineers' Provident Fund	•	•	•	•	•	+39,1	+ 22,5	+ 26,8
Regimental Savings Banks .	•	•	•		•	+5	+21,5	+ 9.5
Special accounts	•	•	•	•	•	+ 30,4	+ 8,3	+8,9
			То	TAL	•	+469,9	+585,1	+595,1

454. The large fluctuation under Presidency and Post Office Savings Banks was due to the transfer of the Presidency Savings Banks to the Post Office. Those under Regimental Savings Banks are dependent to a great extent on the transfers of British Regiments between India and England and are not therefore susceptible of an accurate forecast. Under Special Accounts the falling-off was due to the fixed deposit of 20,0 in the hands of the Administrator General, Bombay, being refunded to that officer, and to the withdrawal of 1,1 by the Director of the Bengal Christian Family Pension Fund for investment in Government Securities.

# Section Q.—DEPOSITS AND ADVANCES.

India-	Cr.	Mådget. Dr. N	Net. Cr.	1895-96. Revised. Dr. Net.	Accour Cr. Dr.	
Provincial Balances (net) Excluded Local Funds Railway Funds Deposits of Sinking Funds Departmental and Judicia	. 788,0 . 484,3 . 68,7	796,5 — 484,3 +	623,3 8,5 799,2 87,9 68,7 11,8	+ 383.0 816,1 16,9 88,9 1,0 5 + 11,3	790 6 798,2 78,7 69,4 16,6 5,	+ 9,3
Deposits	. 16,994,8 . 2,746,1 . 12,1	16,948,4 + 2,557,7 + 22,9 —	46,4 17,828,0 188,4 2,811,4 10,8 12,6	17,650,1 + 177,9 2,750,3 + 61,1 57,8 - 45,2	18,472,1 18,279,0 3,840,1 3,731,0 41,4 223,4	+ 109,1
Accounts (net) Miscellaneous	: <sub>1</sub>	610,5 — 6	127,7 610,5 1,3 1,1	— 1,211 4 441,7 — 441,7 54 — 4.3	3 918,7 7 3,2	
TOTAL	•		823,2	- 1,087,2		<b>—1,316,0</b>

455. The net credit under Provincial Balances has been explained in paragraph 441. The improvement in the net result under Excluded Local Funds occurred mainly in Bombay, and was due to the transfer of certain Funds to Personal Deposits. Under Railway Funds the net credit was chiefly on account of the Fire Insurance, the Guarantee and Contractors' security and the Provident Funds of the Bombay, Baroda and Central India Railway, the Fire Insurance Fund of the Great Indian Peninsula Railway, and the Provident Fund of the Madras Railway. The Budget under Deposits of Sinking Funds provided for the receipts on account of the Victoria Dock, Bombay, and the Kidderpore Dock in Bengal, but no portion of the amount on account of the latter was recovered during the year. The debit in account represents the balance of the Lahore Water Works Sinking Fund which has been credited to Government towards the repayment of the principal of the loan granted to the Municipality. The character and magnitude of the transactions recorded under Judicial and Departmental Deposits render an accurate forecast impossible. The net credit was contributed chiefly by Bengal in Revenue Deposits, Civil Courts Deposits, Criminal Courts Deposits, and Municipal Funds Deposits, by the North Western Provinces in Personal Deposits and Trust Interest Funds, by Punjab in the Revenue Deposits and Personal Deposits, by Madras in the Revenue, Civil Courts and Municipal Funds Deposits, by Bombay in the Revenue, Civil Courts, Personal Deposits, Municipal Funds and Trust Interest Fund. Under Personal Deposits the increase was partly due to the transfers referred to above from "Excluded Local

456. The net figures entered against the head Advances may be divided as follows:-

Coinage Accounts Other Advances	•	•	•	•	Budget. • + 100,0 • + 88,4	Revised. — 21,0 + 82,1	Account. + 21,2 +87,0
							-
					+ 188,4	+ 61,1	+ 109,1
							•

457. The Budget under Coinage Accounts provided only for a reduction of 100,0 in the Small Coin Depôt balances, but the actuals show a reduction of 52,2 in these balances. There was a debit of 12,6 on account of an increase in the balances of Bullion at the Mints, chiefly due to the coinage of Dollars at the Bombay Mint for the Government of the Straits Settlements. There was a debit of 18,4 under Copper Coinage Account, due to an increase of 22,9 in the stock of coin and copper at the Mints, and the Small Coin Depôts at the close of the year, reduced by a credit of 4,5 on account of profits. The net credit under Other Advances is the final outcome of a number of transactions which do not require pecial notice here. Under Suspense Accounts the debit of 182,0 was chiefly on account of Pre-audit heques, and on account of balances in the hands of Departmental Officers, notably of the Opium Agents t Behar and Benares.

4,58. The gross credits and debits working up to the net figures under Exchange on Remittance of occupate are as follows:—

Budg Sterling	et, 1895-96. E	xchange.		Acc Sterling	ounts, 1895	of. ixchange.
Amount.	Cr.	Ďr.	Permanent Debt-	Amount.	Cr.	Dr.
•••	•••	•••	Money raised for advances to Railway Companies .	•••		
•••		•••	Other Loans	+ 1,6	•••	1,3
•••	***	•••	Temporary Debt	•••	•••	•••
-1,3	•••	1,1	Deposits and Advances	2,5	•••	1,9
-615,0	•••	512,5	Net payments to Guaranteed and Subsidized Railways, including	•		.,
			remittances to India	-298,8	•••	227,1
+769,7	641,3	•••	Increase (—) Decrease (+)	890.7	•••	676,7
•••	641,3	513,6	Total .	•••	•••	906,9
•	127,7		NET .			906,9
	-					

#### Section Q.—DEPOSITS AND ADVANCES—continued.

459. The following is a statement of the adjustments in the accounts by which the above result was obtained:—

1895- Budg	•							5-96. unto.
Sterling.	Exchange.						Sterling.	Exchange.
17,000,0	14,166,7	Bills drawn by the Secretary of	State	:	•	•	17,664,5	13,420,9
192,8	160,7	Net remittances of Railway Cap	oital 1	to Inc	lia	•	348,1	188,5
-757,0	<b>630,8</b>	Miscellaneous remittances		•	•	•	<b>65</b> 5, <b>8</b>	-498,2
		Deduci-						
16,589,2	13,824,3	Net expenditure in England	•	•	•	•	16,063,1	12,204,3
	137,7	Difference, being Exchange bro excess of that involved in the						
		India during the year .	•	•	••	•	•••	906,9

460. The debit under Miscellaneous was chiefly on account of the Exchange on the decrease in the balance of the Secretary of State's bills which remained unpaid at the end of the year.

### Section R.—IMPERIAL LOANS AND ADVANCES.

Accounts. . 114,0 -163,9 137,1 -211,6 Imperial Loans and Advances

461. The following are the details:-

1895-	9 <b>6</b> .									1895	<b>-96</b> .
Bupg	ET.									INTS.	
Amount advanced.	Amount repaid.									Amount dvanced.	Amount repaid.
7.5	6,5	Loans to	Native States	•		•		•		41,7	18, 1
25.7	54,2	,,	Presidency Corp	orations	s and	Port	Tru	ısts .		58,5	74,1
2,7	6,4	3 P	Mofussil Municip	alities		•	•	•	•	1,6	4.7
93.5	1.3	,,	District and othe	r Local	Con	nmitte	es	•	•	89,2	9,6
•••	4	99	Landholders and	Notabi	lities	•	•		•	2	5
34,5	45,2	Advances	to Cultivators	•	•	•	•	•	•	20,4	30,1
163,9	114,0				T	OTAL	AS	ABOVE	•	211,6	137,1

462. The receipts and payments under Loans to Native States were on account of advances to the Sultan of Muscat and to the Cooch Behar State, provision for the latter having been made in the Budget under Section R. R.-Provincial Loans and Advances. Under Loans to Presidency Corporations and Port Trusts the Budget provided 17,5 for the Victoria Dock Loan in Bombay, but only 12,5 was taken up and 8,2 for the Madras Harbour Port Trust, but subsequently the Government of India sanctioned a further sum of 37.3, both of which were taken up. The repayments were as follow: 1,2 by the Bombay Municipality on account of the Vehar Water-works; 19,9 being the sale proceeds of land belonging to the Bombay Port Trust, which was applied equally to the reduction of the interest-bearing and the non-interestbearing portion of the debt; 43,0 repaid by the Calcutta Port Trust and Calcutta Municipal Corporation, and 10,0 by the Madras Harbour Trust Fund. The Budget under Loans to Mofussil Municipalities provided for a loan of 2,7 to the Quetta Municipality, which was not taken up: but 1,6 sanctioned during the previous year for certain Municipalities in Upper Burma, were taken up in the year under review. The repayments in India exceeded the Estimate by 7 and in Burma by 2, but owing to the Estimate hav. irg erroneously provided in Burma twice for the same repayment the result is an apparent falling-off. Under Loans to District and other Local Committees the receirts and payments were chiefly on account of the Military Department. Owing to improved agricultural prospects the Advances to Cultivators in Burma have not been so high as anticipated, while the recoveries have been larger. The actual mprovement under this head was 1,7 and not a falling-off of 15,1 as shown above, the latter figure was he result of the erroncous inclusion of the anticipated repayments twice in the Budget.

# Section RR.-PROVINCIAL LOANS AND ADVANCES.

								1895-	96,	
						Bud	get.		Acco	unt.
Provincia	al Loans	and Ad	vances	•	345,	ı —	808,6	5	369,1 -	-533,2
		are the det	talis						1895-	<b>9</b> 6.
1895- Bube									Accou	JNTS.
Amount advanced.	Amount repaid.								Amount advanced.	Amount repaid.
	53,5	Loans to	Mofussil Municipalities		•	•	•		242,3	46,4
441,8	6,6		Port Funds				•	•	•••	6,5
a6,0	9,8		District Committees	•	•	•	•		23,0	12,5
37.5	23,7		Landholders, etc		•	•	•	•	1,9	47,4
	232,6		s to Cultivators .		•	•	•	•	261,7	239,3
277,7 25,6	19,9	,,,	under Special Laws		•	•	•	•	4.3	17,0
- ,,,,	- 7/7				Total	AS AB	OVE		533,2	369,1
808,6	345,1									T :
										1 2

#### Section RR.-PROVINCIAL LOANS AND ADVANCES-continued.

464. Under Loans to Mofussil Municipalities the following are the principal advances made during the year:—

Khandwa Mu	inicipality	•	•	•		•	•	•	•	•		8,8
Howrah	,,		•	•	•	•	•	•	•	•	•	90,0
Benares	,,	•	•	•	•	•	•	•	•	•	•	30,0
Dehra Dun	••	•	•	•	•	•	•	•	•	•	•	9.1
Delhi	,,		•		•	•	•	•	•	•	•	8,4
Conjeeveram	••	•		•	•	•	•	•	•	•	•	8,0
Meerut	,,	•	•	•	•	•	•	•	•	•	•	65,0
Bandra	**		•	•	•	•	•	•	•	•	•	7.0
										Тот	AL.	216,3

- 465. There were savings in all the Provinces, due in Bengal to smaller advances to the Howrah and Bhagulpur Municipalities, in the Central Provinces to the amount provided for the Khandwa Municipality not having been fully taken up, in Bombay to the provision for the Dharwar Municipality not having been required, in the North-Western Provinces to those for the Bareilly, Hardwar, and Farukabad Municipalities nothing having been drawn, and in Punjab and Madras the advances fell short of the expected amounts.
- 466. Under District Committees the provision in the Budget for advances to the District Board of Dharwar was only partially utilised, whereas that for the Bijapur Local Board was not required. Unde Loans to Landholders, etc., provision was made under this head for the advance of 35,0 to the Maha rajah of Cooch Behar, but the adjustment on this account was made under Section R—Imperia Advance and Loan Account. The Budget did not include the repayment of 39,0 made by the Decestate in Gya.
- 40. Under Advances to Cultivators the advances fell short of the estimate in Bengal, Punjab and Madras, in consequence of a more favourable season, while in the Central Provinces the advances exceeded the estimate in the Damoh and Saugor districts owing to scarcity. The repayments were better in most of the provinces, that in the North-Western Provinces being largest.
- 468. The Advances under Special Laws represent chiefly the Drainage and Embankment advance in Bergal, which were over-estimated in the Budget. The recoveries were also chiefly on account o these advances, of advances under the Jhansi Encumbered Estates Acts and the Oudh Talukdars' Relie Act, and of advances by Talukdari, Settlement Officers, and to Kaira Thakoors in Bombay.

	Ī	NDIA, 1895-	ენ.	E	NGLAND, 189,	5- <b>96</b> .	1	TOTAL, 1895-	ø.
			Accounts.	Budget.		Accounts.	Budget.	Revised.	Accounts.
Guaranteed Companies. B., B. and C. I. G. I. P. Madras	-41,2 +231,0 +9,2	-18,4 +210,8 +36,7	-22,4 +211,6 +40,4	-237.4 -293.5 -97.4	-239.5 -251,9 -67,9	230,2 250,7 66,9	278,6 62,5 88,2	257,9 41,1 31,2	252,6 39,1 26,5
	+199,0		+229,6		-559.3	<del></del>	<u>-429,3</u>		-318,2
Subsidised Companies.									
East Indian Railway .	•••	+25.3	•••	•••	***	•••	,	+25,3	•••
Ahmedabad Parantij .	•••	+67.5	+34,1	•••	•••	•••		+67,5	+34,1
S. M. and Mysore	-40,5	-24,9	-23,5	-58,5	-39.4	-36,2	99,0	-64,3	<b>59.</b> 7
Indian Midland	+6,9	-22,0	7	23,8	+205,7	+ 222,2	-16,9	+183,7	+221,5
Assam-Bengal	-330,5	<del>-35</del> 9,3	-378,1	+330,5	+359.3	+378,1	•••	•••	•••
Bengal Central	-5,3	-2,1	-2,2	2,1	-1,9	-1,9	<b>7,4</b>	4,0	-4,1
Bengal-Nagpur	-22,1	-	76,0	-31,0	94,1	-62,4	-53,4	<b>—230,6</b>	-138,4
Rohilkhand-Kumaon .	-1,0	-13,8	-8,8	9,0	-3,2	-2,8	- 13,0	-17,0	-11,6
South Behar	. ,	+92,5	+90.5	•••	•••	•••	•,•	+92,5	+90,5
	-305,8	<b>—37</b> 3,3	-354.7	+ 20 ',1	+ 426,4	+447,0	-189,7	+53,1	+132,3
Total .	-190,8	<u>-144,2</u>	<del>-135.1</del>	-422,2	-132.9	<del>-50,8</del>	-619,0	<del>-277,1</del>	-185,9

- 469. As explained in former reports, these are all net sums. The Indian figures represent the difference between the advances taken by the Railway Companies and the credits given to them chiefly on account of stores used on revenue account. The English figures represent the difference between the capital deposited by the companies with the Secretary of State, and the withdrawals for expenditure on stores, establishment charges, etc. These figures are necessarily liable to great fluctuations.
- 470. In India the receipts from sale of old stores and value of stores issued to Revenue exceeded the estimates by 51,6, due to an improvement of 109,3 and 17.3 under Bombay, Baroda and Central India and Madras Railways respectively, counterbalanced by a falling-off of 75,0 under Great Indian Peninsula Railway. The expenditure in the total showed an increase of 21,0 only, but there were large variation under individual railways. Under Bombay, Baroda and Central India Railway there was an excess outlay of 90,4, while under the Great Indian Peninsula and Madras Railways the actual expenditure fell short of the expectation by 55,6 and 13,8 respectively.
- 471. Under Subsidized Railways the actual expenditure exceeded the Estimates by 132,8, chiefly in the construction of the Assam-Bengal and Bengal-Nagpur Railways, while no provision was made in the Estimates for 163,8 share capital raised in India for the South Behar Railway (100,0) and the Ahmedabad Parantij Railway (63,8).
- 472. In England there was a decrease under Receipts and Expenditure owing to renewal of debentures amounting to 2,778,5 of the Indian Midland, Great Indian Peninsula, and the Madras Railways, which in the Budget were expected to be discharged. Under Expenditure there was a saving of 101,4 under Stores, Establishment charges, etc. Under Receipts the account includes 200,7 raised by the Indian Midland Railway Company for the Saugor Katni extension and 10,8 share capital received from the Assam-Bengal Railway in excess of the estimate. The receipts on amount of Transfer fees and Miscellaneous Relunds, which are of a very uncertain nature, exceeded the estimates by 8,6.

## Section T.—REMITTANCES.

						-	, - , -	• •		-	1895-96.	
									•	Budget.	Revised.	Accounts.
Money Order	(net)	•	•	•	•		•			•••	***	+ 18,2
Other Local R	emitta	nces	(net)	•	•	•	•	•	•	•••	•••	+42,0
Other Departm	ental .	Acco	ounts (	net)	•		•	•		•••	•••	+ 29,6
Accounts	betwee	en C	ivil an	d othe	r Dep	artme	nts (ne	et)				. ,,,
Post Office					•		•	•	•	•••	•••	•••
Guaranteed Ra	ilways		•				•		•	•••	•••	***
Telegraph		•	•				•			••	•••	+3
Marine .										•••	•••	+1
Military										•••	+ 160.0	•••
Public Works									•	•••	+ 500,0	-16,5
Remittance Ac	count	betw	reen E	nglan	d and	India	(net)		•	-2,5	+ 23,0	+6,8
							Tot	<b>TAL</b>	•	2,5	+ 083,0	+80,5
									-			_

473. The figures entered in this group are the net result of very large transactions, but there i nothing special to record in respect of them. The Money Order transactions continued to show a rapi growth as will be seen from the following figures:—

								. soutu.	L AIU.
1889-90 1890-91 1891-92 1892-93 1892-93 1893-94 1894-95 1895-96	•	•	•	•	•	•	{	14,418,5 16,484,7 17,365,8 18,117,7 19,290,8 20,452,8 21,757,8	14.393,1 16,485,6 17,349,3 18,098,9 19,294,5 20,430,8 21,739,6

33,270,9

33,080,9

190,0

. 174,3

# Section U.—SECRETARY OF STATE'S BILLS.

Drawings Payments	•	•	•	•			•			Budget. 17,000,0 17,706,8	Revised. 18,300,0 18,743,7	Accounts. 17,664,5 18,742,2
•	- 		iha am	ounts	of h	ille an	d tra	nsfer	e dra		the year by	
4. The foll	owing	are	ine am	Ounts	OI D	ins an	iu tia	usici	s are			Rate is
	_									£	Rs.	Pertoé.
April	1895	•	•	•	•	•	•	•	•	1,458,0	2,617,6	13.37
May	**	•	•	•	•	• •	•	•	•	1,704,8	3,073,8	13.31
June	10	•	•	•	•	•	•	•	•	1,400,8	2,532,7	13.27
July	"	•	•	•	•	•	•	•	•	1,691,8	3,081,4	13.18
August	**	•	•	•	•	•	•	•	•	1,668,4	3,024,1	13.54
September	**		•	•	•	•	•	•	•	1,310,9	2,333,2	13'48
October	39	•	•	•	•	•	•	•	•	1,402,9	2,448,2	¥3.75
November	**		•	•	•	•	•	•	•	1,448,1	2,522,4	13.48
December	59	•	•	•	•	•	•	•	•	1,493,5	2,584,1	13.87
January	1896	,	•	•	•	•	•	•	•	1,515,5	2,598,8	13.99
February	,,	•		•	•	•	•	•	•	1,715,4	2,865,3	14.36
March	21	•	•	•	•	•	•	•	•	854.4	1,403,9	14-61
										17,664,5	31,085,5	13.64
5. The pay	ment a	ccoı	int of t	the ye	ar is	as fol	llows	;			٤	Rn.
			nding o								. 1,191,8	2,185,

TOTAL BILLS FOR PAYMENT . 18,856,3

Bills outstanding on 1st April 1890

Bills paid in 1895-96

#### Section V.—CASH BALANCE.

									Budget.	1895-96. Revised.	Accounts.
ALANCE ON 1ST	Aprii	L 189	5								
India .	•	•	•	•	•	•	•	•	22,679,5	22,524,5	22,529,5
England	•	•	•	•	•	•	•	•	2,446,2	2,503,1	2,503,1
						To	DTAL	•	25,125,7	25, 332,6	25,032,6
ALANCE ON 31ST	· Mai	RCH I	896								
India .	•	•	•		•	•	•		16,062.7	16,500,5	16,500,5
England	•	•	•	•	•	•	•	•	1,676.5	3,794,7	3,393,8
						Tot	ra <b>l</b>	•	17,739,2	20,295,2	19,894,3
Increase (+)	) or c	i <b>e</b> crea	se (	-) of b	alance	on 31	st Ma	rch			•
1896	•	•	•	•	•	•	•	•	<b></b> 7,386,5	4,737,4	- 5,138,3
76 The phone	diffe	rence	is di	stribı	ited b	etwee	en Inc	lia an	d England is	the following	g proportio
70. THE ADDVE									_	1895-q6.	O Landa
70. The above									Rudget		A A
India .				_		_			Budget.	Revised.	Accounts.
	•			•		•	•	•	Budget. 6,616,8 769,7		Accounts6,029,0 +890,7

477. Taking India and England together, the net transactions of the year were better than expected in the Budget by the sum of 2,248,2. The variations which brought about this result are as follows:—

								Better.	Worse,
Improvement in Imperial Surplus	•	•	•	•	•	•	•	1,487,8	•••
Do. in Provincial Surplus	•	•	•	•	•	•	•	1,002,4	4
Decrease in Capital Expenditure not			levenu	e.	•	•	•	312,8	•••
Decrease under Ordinary Debt disch	arged	•	•	•	•			303.7	•••
Increase in deposits of Savings Bank	S	•	•	•				125,2	•••
Increase under Departmental and Ju	idicial	Depos	its	•				146.7	***
Net excess debit balance under Susp	ense A	ccoun	ts					• • • •	171,2
Net short payments under Loans and				vincial	Gove	rnmei	ıts .	299,4	-/-,-
Short withdrawals by Railway Compa	inies	•	•	•	•	•	•	433,I	•••
Decrease in the balance of Secretary	of Sta	ate's B	ill <b>s</b> rei	mainin	g unp	aid at	the	- 55-	•••
end of the year	•	•	•	•	•	•	•	•••	678,1
Decrease in Exchange charged as E	xpendi	ture in	exce	ss of t	hat in	volved	in		•
the Remittances from India .	•	•	•	•	•	•	•		1,034,6
Minor variations	•	•	•	•	•	•	•	21,0	•••
								-	-
								4,132,1	1,883,9
					_				
				NET	BETTE	R	•	2,248	3,2

A. F. COX,

The 10th March 1897.

Offg. Comptroller and Auditor General.

Budget Estimates.	•	•	•	•	•	1895-96.
Revised Estimates	•	•	•	•		1895-96
Accounts	•			•	•	1895-96

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General S	Stateme	nt of A	ccounts and Estin	mates	•	•	•	•	•	•	•	•		•		648
Abstrac	t A.—	Details	of Revenue .	•	•	•	•	•		•	•		•	•	•	650
53	B.	91	Expenditure													-
••	C.	**	Debt, Deposits													
••	D		Provincial and													1.60

# General Statement of [Rx. 1 is recorded for every 10 Rupees in respect

		_	{Rx. 1 in 1	recorded for every 10	Rupees in respec
	For		RECE	IPIS.	White the same of
	details, vide Ab- stract.	Accounts, 1894-95	BUDGET ES11- MATE, 1895-90.	REVISED ESTI- MATE, 1895-96,	Accounts, 1895-96.
Revenue-		Rx.	Rs.	Rx.	Kx.
Principal Heads of Revenue-	1				
Land Revenue	A	25.408,272	26,369,600	20,192 500	26,200,955
Opium		7-323 757	6,860,600	7,057,100	7,123,022
Salt	,,	8.665,749	8,694,300	8,795.000	8,861,845
Stamps	., ;	4,625,680	4,648,200	4.720,000	4,727,055
rxcise	,,	5,327,676	5,534,300	5,717,700	5,722,417
Customs	,,	3,854,955	4,814.700	4,890,200	5,017,278
Other Heads	,,	8,179,032	8,307,300	8,451,200	8, 119,869
Total Principal Heads .		03.535,121	65,229,000	65,832,700	66,073,341
Interest	 	815,062	805,1 <b>n</b> 0	\$20,8 <b>0</b> 0	8 <b>2</b> 5,052
Post Office, Telegraph, and Mint		2,045,615	2,781,000	2,920,800	2,840,353
Receipts by Civil Departments	1	1,028,960	1,630,200	1,677,000	1,684,522
Miscellaneous	,,,	1,227,019	053,900	1,077,800	1,095,914
Railways	! !	21,211,160	21,530,800	21,674,300	21,859,189
Irrigation		2,333 815	2,181,300	•	2,299,653
Buildings and Roads	,.	602.477	652,400	695,700	713,832
Receipts by Military Departments	; <b>99</b>	1,010,197	854,600	050,700	978,011
TOTAL RESERVE	•••	05.187.430	96 924, 300	91.677.900	99,370,167
Debt, Deposits, and Advances—		ŧ			
Termanent Debt (net incurred)	C	4,822,662 ·			
Unfunded Debt met mentred	, 1	212,792	522 300	053,500	 739,047
(reposit) and Advances (net)	,	622 631		93313001	
Toms and Advances by Imperia Government					***
Remattances (net)	"	96,632	•••		•••
Secretary of State's Bills drawn		•••		693,000 ,	80,502
Secretary of State's Diffs drawn	, ,	16,905,102	17,000,000	18,300,000	17,664,492
	1		1		
TOTAL RECEIPTS	· ;	117,847,208	114,446,600	117,514,400	116,854,208
Balance on 1st April - India		25,555,588	22,679,488	22,529,488	22,529,488
England . L		1,300,564	2,446,164	2,503,124	2,503,124
GRAND TOTAL		144,713 450	130,572,252	1.42,547 012	141,886,820

# Accounts and Estimates.

of transactions in India, including those of "Exchange,"]

	For details,	-	DISBURSEMENTS.				
	Ab- stract.		BUDGET ESTI- MATE, 1895-96.	REVISED ESTI- MATF, 1895-96.			
Expenditure -		Rx.	Rx.	Rx.	Rx.		
Direct Demands on the Revenues	В	9,722,041	11,280,500	10,377,500	10,351,2		
Interest	,,	5,124,917	•	3,942,400	4.044,79		
Post Office, Telegraph, and Mint	,,	2,166,175	2,657,500	2,5,7,700	2.594,88		
Salaries and Expenses of Civil Departments .	,,	14,835,209		15,148,700	15, 172,80		
Miscellaneous Civil Charges	,,	6,065,705	1	5,961,900			
Famine Relief and Insurance	,,	610,235	55,000	585,500	5,9 <b>3</b> 3,3,		
Construction of Railways (charged against Revenue in addition to that under Famine Insurance)		to bao	1		30.,40		
Railway Revenue Account	"	19,609	9,100	9.700	7,66		
Irrigation	,,	23,592,649	23,685,000	∡3 <b>,4</b> 5 <sup>Q</sup> ,000	23 4 <b>7</b> 9 <b>,4</b> 5		
Buildings and Roads	,	2,052,780	3,050,500	3,014,300	2.976.31		
Army Services	**	5,352,801	5,817,000	5,760,100	5.810 51		
Special Defence Works	<b>,,</b>	24,096,091	25,193,100	<b>25.</b> 58 <b>3.90</b> 0	25,398,15		
•	•.	217,867	154,700	110,500	101,34		
OTAL EXPENDITURE, IMPERIAL AND PROVINCIAL .		05,055,179	97,501,400	96,543,500	96.457,00		
Add—Provincial Surplus: that is, portion of Allot- ment to Provincial Governments not spent by them in the year	End of	<sup>28</sup> 3,796	20,800	593.700	C16,25		
Deduct—Provincial Deficits: that is, portion of Provincial Expenditure defrayed from Provincial balances		844.656	044,110	<u> 10,700</u>	; ; ; ; ; 37,15		
OTAL EXPENDITURE CHARGED AGAINST REVINUE	. !	94-494-319	96,878,100	96,926,500	96,83 <b>6,16</b>		
xpenditure not charged to Revenue—			!				
Capital outlay on Railways and Irrigation Works. I	End of B	4,441,231	4,400,000	4.327,200	4,087,194		
ebt, Deposits, and Advances—			, ,				
Permanent Debt (net discharged)	c		890,100	592,700	580,412		
Temporary Debt (net discharged)	••	<b>4,000,00</b> 0	!				
Deposits and Advances (net)	••		823,200	1,087,200	1,316,042		
Loans and Advances by Imperial Government (net payment)	,		49,900	28,800	74.440		
Loans and Advances by Provincial Governments (net Payments)		311 201	.4	(0.6			
Capital of Railway Companies (net Payments)	** ;	650,012	463,500	268,600	104,007		
Remittances (net)	" i	1	619,000	277,100	185,937		
Secretary of State's Bills paid	••	48,521	2,500				
constant y or State a Dina pate	"	15,770,534	17,706,800	18,743,700	18,/42,215		
TOTAL DISBURSEMENTS .		119,680,838	121,833,100	122,251,800	121,992,512		
Balance on 31st March-India		22,529,488	16,002,688	16,500,488	16,500,510		
England . £		2,503.124	1,676,464	3,794,724	3-393,798		
GRAND TOTAL .		144.713.450	139,572,252	142,547,012	141,880,820		
Revenue		95,187,429 94,494,319	66, 524,300 96,878,100	97,8 <b>77,</b> 900 91,926,500	98,370,167		

# Abstract A.—Details

[Rx. 1 is recorded for every 10 Rupees in respect of

The figures in thick type are those

	. ,		<del></del>	· · · · · · · · · · · · · · · · · · ·	he figures in t		
		BU	DGET ESTI	MATF, 1895	<b>-9</b> 6.		
HEAD, OF BEVENIER		India.					1
HEADS OF REVENUE.				England.	Exchange.	Total.	
	Imperial.	Provincial.	Local.			!	N. A.
		ı				<del></del>	1
	Rx.	Rv.	Rx.	£	Rx.	Rx.	
A.—Principal Heads of Revenue—	"	1	•	~		1	į
1.—Land Kevenue	16,788,700	9,322,400	258,500			26,369,600	
II.—Opum	6,860,000	34,600			1 :	6,500,600	
IV.—Stamps	1,232,600		700	•••		4,048,200 5,534,300	
VIProvincial Rates	4,191,700	0.14,000	2,955,200			3,054,000	1
VII.—Customs	4,780,600	25,100 771,000	٠	•••		1.790,200	
1N,—horest	950,000	691,600		·		1,642 200	Ċ
N.—Registration . NI.—Tributes from Native States	212,000 780,500	-04,800	:.	••		789,500	
I O I A E.	45,508,000	10,500,000	3,214,400	***		65,229,000	
B. —XII. — Interest —	634,500	.43,200	11,900	S,oren	4,200	805,100	
b. —Air. — Interest —	634, 40		1.1944	7,0(4)	4.2027		1 3
C.—Post Office, Telegraph, and Mint—	!		1		} i	1	1
XIII - Post Office	1,679,300	2,500	5.700	•			
XV.—Mint	1,02 <b>6</b> ,500 57,700	• -	:"	5,100	4,200	1,035,800 57,700	
I OTAL .	2,763,500	2,500	5,700	5,100	4,200	2,781,000	1
	1			-		., = .,	
D.—Receipts by Civil Departments—	1		,				•
YVI - law and fustion     Courts of Law	18,5,	15 900	1,500		! !	371,200	18
XVII.—Police	42, 00	, 1,400 24,, 100 j	140,500	•	i	3 (0,000	10
XVIII.—Marine	12,000	1.4490				142,300	20 21
XX.—Medical	1, 100 °	125,500	\$7,500 \\ 24,500 \	 1,600	1,400	215,200 75,500	23
XXI.—Scientific and Minor Departments	9,000	50,000	20,000	300	200	62,400	
TOTAL .	10.1,700	1,234.400	289,600	1,900	1,600	1,630,200	25
			1				•
E Miscellaneous-	]	•			, t		į
XXII.—Receipts in aid of Superannuation, etc	152,800	46,800	100	93,500	77,900	371,160	
XXIV —Fxchange	30,9c0 88,400	53,500	2011	·.	1	54,600 გუ <b>4</b> 00	1 27
XXV.—Miscellaneous	95,000	163,300 -	145 000	2,500	2,100	40 ,500	. 20
TOTAL .	370,100	252,760 (	145,300 1	96,000 l	80,000	953,900	30
	1						į
1.—Railways— XNVL—State Railways (Gross Farnings)		•	,	:	<b>.</b>		
XXVII.—Guarante ed Compan es (net Traffic Recents).	16,955,000 3,495,000	1,04/,500		200	200	18,001,900 3,495,000	
XXVIII.—Subsidized Companies (Repayment of Advances of Interest)		. ,	··· i	•••			; , <u>,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,</u>
	39,900			<del></del>		30,000	33
TOTAL .	20,48-1,000	1,045,500	.	200	200	21,536,800	34
To the transfer of			1				
J.—Irrigation— XXIX.—Major Works		i	İ		1		
Direct Receipts . Portion of Land Revenue due to Irri-	735,°00	614,500				1,350,300	35
gation	920,700	.		1		929,700	30
XXXMinor Works and Navigation	51,100	144,400	8,866	••		204,300	37
TOIAL .	1,715,600	758,900	8,800			2,484.300	38
			!		I		1
KBuildings and Roads- XXXIMilitary Works			i				
XXXI.—Military Works XXXII.—Civil Works	43,800 14,300	225 0	268,500			45,800	39
TOTAL		275,900		26,200	21 R(W)	fiob,fixo	40
	60,100	275,900	2/8,500	26,256	21,8си	652,400	41
Desertate La Service - Process				ĺ			
Receipts by Military Departments— XXXIIIArmy:			ļ		!		ĺ
Effective	701,600			26,100 j	21 700	740,400	
Non-Effective	82,900			10,500	8,800	102,200	42 43
				30,000		95: 600	1
TOTAL .	784,500			2.45.4343	30,500	851,600	44
TOTAL REVENUE.	784,500	20,236,600		77,400	30,500		44

<sup>\*</sup> The columns headed "Exchange" show, under the several heads of Revenue and Expenditure which include transactions in England, the iring the year, namely, 15, 1'09d., 15, 1'08d., and 15, 1'0381484d. per rupee in the Budget, Revised and the Accounts respectively.

# of Revenue.

transactions in India, including those of "Exchange."]

which appear in the General Account.

It a		R)	EVISED ES	IIMAIE, 1	845-96.		lí		ACCOUNTS		====:	
70	1	INDIA	•		Ī		-	INDIA.				1
Number	Imperia	I. Provinci	al. Local.	England.	Ex- change.	TOTAL.	Imperial.		Local.	England.	Ex-	TOTAL.
	Rx.	Rx.	Kx.	£	Rx.	Rx.	Rx.	Rx.			. Kx.	Rx.
1	16,242,80		277,300			26			1		1	
3	8,757,10	37.90				26,192,500 7,057,100	7.123.922	.,,	257,331	·:	•••	26,200,955 7,123,92
4		0 3.475,50	v	·		8 795,000 4,729,000	5,521,252 1,245,495					8,801,845
6	4,100	0 092,70	0 3.002,700		•••	3,600,500	4-334,494	1,340,778	65-	••	•••	4,727,055 5,722,417
, 7 8	4,861,100 1,047,800	790,60		!	•••	4,500,00	4,957,603	20,675	3,014,55j	•	•••	5,017,278
10	975,500 214,300		ο,	'		1,03,700	1,045,962 959,589	750,227 700,015	•	•••	•••	1,835,189
11	800,700			i ,	•••	4 5,800 800,700	213,816 792,301	211,054	•		•••	424,870
12	45,542,900	17,00,20	0 3,280,100	;	,	65.832,700	45.779,0 0	16,991,680	3(3) (3,57)			66,073,341
13	634,700	152,404	10,000	13,000	6,500	820,800	641,710	145,568	10,080	13,516	10,200	
	•		1							13,310	10,209	825,052
1.4	1,094,300	3,3(4)	. 6,000 <sup>†</sup>	!			,	,	:			
15	1,0,0,500 30,400	. i =	/	5,700	4,300	1,703,656 1,050,566	1,704,756	2,6;1	6,038	5,733	 4,3=6	1.713.495 1,085,940
	2,501,500	-				30,400	411,515			13	10	
17		3,300	6,000	5,700	4,300	2,820,800	2,82.,532	2,671	6,035	5,74%	4.765	2,840,353
	, !		:	1			,					
15	21,000	3 17 1 144	1,5cm	••• ;	4	350,100	22,125	354(212				
20	40,300 1,,100	242,20H	1-2,800		i	318,200 412,100	40,123	272,177	1,53;	••		377.8-4
21 22	۱۵۰ راه ۲۰۱۰ وي		. !		•••	161,200	17,043 201714	247,414 113,404	153,435 .			417,592 109,374
23	400	53,500	85,900 { 26,700 }	1,00	1,300	220,400 53,900	1,498 . 376	130,070	87 646	•• _	••	219, 23
34	11,000	~	25, 00	300	200	101,100	11,155	54,-08 (0,74)	29,104 24,519	1,912 485	1.415	
25 ,	104,200	1,270,300	295,000 (	2,000	1,500	1,677.000	118,702	1.208.333	203.357	4,347	18	1,684,522
		t	1			!	,					
26 26	155,800	45,400	100	26.5		ATO 6	·	i	1	:		;
27 ·	33,300 180,400	54,500	Inc	96,500	72,800	გუი,რიი , გგ <b>,2</b> იი ,	156,020 3-,449 (	47,342   51,695	51 i	96,001	73,622	374.836 84,247
2H 29	101,200	175,400	147,400	3,200	 2,400	186,400   432,600	178,306	191,002	1		•••	178,306
30 ·	470,700	278,500	147,000	00,700	75,200	1,077,800			147,433	4 646	3.530	455.455
٠.					73.200	;	479,949	290,139	148,127	101,547	77,152	1,095,914
31 1	17,252,500	1,122,200	1			18 00% 1111		ì	ļ	-		
	3,2,00 × × 29,200	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		200	200	18 375,100 3,270,000	3,275,238	1,143,445	••	230 °	17.	18,558,000 3,475.238
•	20,551,700			<del></del> -		20,200	25,252					25,252
34	-	1,122,200		200	200	21,674,300	20,715,339	1,133,445		230	175	21, 59,189
;		, ! !		į				;	1			1
5	757.300	507,900		.		1,265,200	750-035	519,473	•••			1,279,408
7	850,100 40,100	145,800	8,000	-	;	856,100 203,800	821,604 50,680	137,180	'1,009		•••	821,674 498,881
3	1,002,300	653,700	8,900			2,325,100	1,032,285	656,050	11,000	<del></del>	<del></del>	2,299,053
i	i	,			- i.		· ·					
1;	50,000 18,000	<b>40 Less</b>	59. 9.		<u>.</u> i	50,000	40,600	•••	. !			1 49,609
-	GK, you	305,000	284,800	24,500	18,500	648,700	22,0 3	305,041	202,671	24,724	18.784	66.4,133
-		302,000	284,800	24,500	18,500	698,700	. 72.612	305,041	202,67.	24.724	18.784	713,8,2
Ì	730								j		!	04- 4-4
	739,700 90,700			55,200 10,000	41,600 ; 7,500 i	834,500 ( 114,200 }	751,079 93,500	•••	;	9,857	7.459	867,156
	836,400	111		05,200	49,100	950,700	845,488			75.307	5/,216	978,011
	2.682 100	20,791,700	4,033,800	210,300	. et hou	97,877,900	22 102 803	20,806,436	4,064,762	223,417	•60 •4r	98,3701,67

range thereon, calculated in accordance with the average rate obtained, or estimated to be obtained, for Bills and telegraphic Transfers sold

# Abstract B.—Details

[ Rx. x is receided for every to Rupees in The figures in thick type are those

				_				e ngures in tr	nck type are t	
	•		1		BU	DGFT FSI	IMA1E, 1809	5-46.		Item.
			-		India.					ठ
			Ir	nperial.	Provincial.	Local.	Eugland.	Exchange*.	Total.	Number
				Kr.	R1.	۸.۰.	£	Kx.	Rx.	
A.—Direct Demands on the Revenues	1-			1						
1.—Refunds and Drawbacks 2.—Assignments and Compensations Charges in respect of Collection, 178.—		:	:	232,200 505,800	67,300 1,030,500	5,200		•••	324,700 1,539,300	2
3.—Land Revenue 4.—Opium (including cost of Production 5.—Salt (including cost of Production	tion)	•		424,500   1,753,900   400,500	2,722,800 ; ,900		400 700 400	300 600 300	4,189,100 2,755,200 534,100	3 4
6.—Stamps		:	• •	139,000	134,900 50,900 9,700	 46,200	55,600 100 	46,300 100	197,100 1 210,100 55, <b>9</b> 00	7 8
g.—Customs	: :	•		77,700 15,000 550,800	132,400 15,000 437,000		100  700	 600	210,300 31,800 995,100	9 10 11 :
12.—Registration	i i	TAL	-	110,500	4,792,600	1,002,500	 55,000	48,300	237,800	12
B Interest-				2,739,900	89,50		3 857,000	3,214,200	10,704,600	
13.—Interest on Debt Deduct—Amounts chargeable Amounts chargeable	to Railway	ys (a) on .		77,900	2 5 200 511,400		1,198,900	999,100	5,885,410 1 222,400	
Remainder chargeable on or 14.—Interest on other Obligations	rdinary Deb	ot .	.!-	515,000	133,800	3,300	2,655,100 200	2,815,100	3,59 <b>5,</b> 800 518,700	
	10	TAL	•  -	-895,200	133,800	3,300	2,654,300	2,215,300	4,115,500	, 16
C.—Post Office, Telegraph, and Mir 15.—Post Office 16.—Felegraph 17.—Mint	nt—	•		1,351,200 740,500 _2,500		75,500	102,400 109,200 700	85,300 91,000 600	1,662,700 941,000 53,800	17 18 19
•	Г	OTAL	-	2,141,500	45,300	75,500	212,300	176,900	2,657,500	20
D.—Salaries and Expenses of Civil 18.—General Administration 19.—Law and Justice { Courts of Justs		nts	• •	661,000 110,200	512,400 3,007,710		251, 90 80	n) 700	3,126,500	2.
20Police 21Marine (including River Navig- 22Education		:		103,301 608,800 232,000 32,100 194,700	7,4,400 3,08 5600 150,100 855,600	: 340,800 0,400	211,900	176,000 1,300	4,007,100 767,900 1,587,300	24 25 26
23.—Feelesiastical 24.—Vedical 25.—Political 20.—Scientific and other Minor Depa	rtments .	:		42,200 889,700 203,700	700,100 73,400 150,900	290,400 3 <sup>8</sup> ,600	6,500	5,490 42,700	195,400 1,044,600 1,057,000 511,300	28 20
	To	TAL	-	3,250,000	9,031,200	1,471,500	556,500	463,700	15,379,500	31
E Miscellaneous Civil Charges - 27.—Territorial and Poutical Pension 28.—Civil Fu lough and Absence All 20 Superannual of Miscances and	lowances .	:		457,200 1,000 88 000 124,500	869,600	 4,400 9,100	1 9,400 1 218,000 1 1,812,500 41,900	181,700 1, <b>5</b> 10,400	400,700	3. 3.
30.—Stationery and Printing 30.—Miscellaneous	r.	Otal	-	28,500 699,800				17,900	245,60	, 3( 
F.—Famine Relief and Insurance—			-		1				0,203.700	
13 Famini Rel of 34 Construction of Protective Rail 35 - Construction of Protective Irrig	ways gation Work			 50,000		F,000			5,000 50,000	30
	T Canie	OTAL (	(c) .  -	50,000	· ]	5,000			55,000	-   - 4
		-		10,544,500 - HMATE,	-	1	1		72 -	) { 4
	India.		gland.	Exchang		j	,	STIMATE,	· - · ·	-
		1	·			-				
a)Included under the following heads:— State Railways Interest on Debt.			£ 280,000	816 ;	Rx.	Rx.	£	Rx.	Rx.	
Interest on Capital deposited by	ىدىنىۋەنىدۇر 	i	218,900 218,900		2,4,4,7		900   980, 500   <b>218,</b>	1 '" ''		
Companies	3,087,400		98,900	997,1	5,585,4				19,40	Ì
10110	3,707,400		<u> </u>	1	istinct A, pag		800   1,198,	900 904,00	5,794,70	0

\* See foot note to Abstract A, page 650.

(b) Shown under "Courts of Law" in the Financial Statement.

# of Expenditure.

respect of transactions in India, including those of "Exchange"] which appear in the General Account.

1				ბე5-ე6.		i		ACCOUNT	S, 1895-94.		
	lndia.		1			1	India.		1	<del></del>	7
	<u> </u>		England.	Exchange	TOTAL.					1	1
Imperial	Provincial	Local.				Impenal	Provincial.	Local.	England.	Exchange	TOTA
Rr.	R.r.	R.c.	,	1		;			i	·	1 _
		, A.	£ .	Rx.	Rx.	: <i>Kx.</i> d	Rx.	Ka.	. £	Rx.	Rx.
221,700	69,000	5,400	i	1		ij		•		1	1
530,500		"	•••	:::	296,100 1,555,500	224,473 512,739	66,402		••		300
398,900	2,664,700	1,023,400	100	100	!	1	1,041,950				1,554
2,077,300	<b>,</b>	, , ,	- 6no	400		1 397,843	2,677,106	1,022,015		` 27	4,097
- 450,000 - 37,300		• •	45.000	200	5.0,500	453,507	67,202	_	5-0 21	418	2,008
150,800	59,100		100	33,9 %		-40,346	135 504		43,402	33.044	521,
70,000	124 500	45,300			1 55,co	i 157,454	50,39 <b>0</b> 7,305	 45,2°,	, 64	49	207,
15,000	14,900	•••	100	100	201,000	79,500	1.5,054	43,4 "	. 88	. 67	52,
5 20,100 110,500		•••	1,400	1,000	940,900	14,445	14,583 494,378			1	202,
4.510,400		1.374.44		<del></del>	232,100	11,,658	710,0.6		1,393	1,058	911, 233,
4.31./94141	4,7(4,000)	1,074,100	47:50	35,500	10,377,800	4 487 125	4-707,340	1,071,409	45,644	34,670	10,351,2
2,573,100		•••	3,521,600	2,881 500	10,466,100	- 4,543,695 1 4,543,695	LU			1	,
3,476,300 077,900			1.194,900	904,000	5.744 700	3,470 710	547,738 -45,568	•••	3,921,599 1,194,904	2,9' 3 534	10,4:6,
		<u> </u>			1,2,22,600	777,788	544,021		-,179,3904	919 <b>.89</b> 0	5,79
-1,282,100 008,074		 3,400	2,022,700	4977,5co 200	3,445,500	(1.304.812	127,544		2,622,645	1.9.12.(44	3,435,
-711,500	129,700	3,4141	2,022,900	1,977,700	3,942,400	-7 1,653	127.562	3,492	147	112	Gur,
			,			7 1 1 3 3		3,492	2,022,042	1,9 (2,7.6	4,044,
1,327,6.x	46,100	74,300	104,000	78, 100				!	1		1
724,800	1	7413117	102,000	7/,300	1,631-866 ° 904,70 °	1,336,306	46,143	73,641	166,666	\$1,042	L 1,643.
50,300	:1		5(N)	400	\$1,400	719,991 ( 52,494	••		101,071	70,791	897
2,102,700	40,400	74,100 1	207,700	150,000	2,587,700	2, 00,701	49,143	73.644	· -	75"	53.
							47.13	73.641	205,200	155,185	2,594,
671,400	805,200	97,200	245,900		i .	j				•	Ì
112,900	2,972,100	1,400	500	185,400 400	3,018,100 / 3,087,300 /s	670.351	822,523	95,215	243-955	185,350	2,023.
1,0,100	791,900		(6) 1, 100	(6,6)	943,960	112,592	2,973,554 805,741	1,428	ا 441 ر 32را	3 3	3,088,
199,900	3,036,700 137,000	100 (455) - 300 (455)	230,600	700 1 <b>7</b> 8.000 .	4,000,800	05'+153	3,050,0,7	330-745	433	700	959, 4,040,8
31,100	829,800	075,800	1,300	1,000	750,700	21.772	1 (0,537 820,040	4,573	236,500 1,260	179,761	743.
191,530 40,800 ,	656,500	∠43 <b>,3</b> 00 ¦	0,200	4,700	191,900	192,135	!	678,400	1,200	937 11g	1,530,4
901,700			50,200	37,800	1,031,500 -	40,723	68,986	207,36S	6,150	4,679	1,030,9
2/4,500	140,200	39,800	29,800	32,500	51-,500	201,500	150,004	24 ° 37.772	26,327	35,236 20,002	1,002,1
,21,7,300	9,480,400	1,430,900	573,000	412,100	15,148,700	3,206,636	9,526,23	1,445.881	504,902	429,196	495.9
	1										- 01- /-10
442.700	(		9,50	7,200	459,401	437,350			4.5%		
titori' Boygon	877,300	4.500	- 224,000   1,825,300	65.9 o (	374000	793 .	}		223,537	7,267 169,837	454,0 304,
132,700 }	4(6),300 (	9,100	40 -00	34,500	712,100	86,433	878,064 481,680			1,381,020	4.167,8
30,500	117,400	67,000	10, 00	14.3 10	220,100	33,140	9,767	67.478	45.443 18 549	34,526   14,093	685,1 232,0
713 900	1,444,000	81,500	2,124,000	1,001,500	5,964,900	671,237	1,458,511	82,044	2,114,788	1,606,752	5,933,33
j			Ì						-		
	10,200	300			10,500		18,149	100		i	- 6 -
534,800			1	ł	534,800	529,867		152			18,30 5 0,80
40,200		. [	•••		40,200	35.317					3 1,3
575,000	10,200	300			585,500	568,184	18,149	152			586,4
į		2,670,500		1,203,700					5,556,382		

	ACCOUNTS	i, 189 <sub>3</sub> -90.	_
India.	England.	Exchange.	Total.
Rx.	£	Re.	Rx.
3,666,375	98ი,ი20	744 <sub>5</sub> 589	5,390,084
497	218,884	160,301	385,682
19,415			19,415
3,686,287	1,198,004	910,890	5,706,08
	) 	· ·	

(c) The following further sums, which are included under "NNVI and 38-State Railways," are chargeable to the grant for Famine Relief and Insurance, as representing the net charge on the Revenues on account of Protective Railways constructed through the agency of Companies:—

					Budget.	1805-96. Revised.	Accounts.
Indian Midland Railway Bengal-Nagpur Railway	:	:	:	:	225,500 141,300	250,900 154,600	273.066 130,549
					366,800	414,500	413.515

# Abstract B.—Details

[Rx. 1 is recorded for every to Rupees

		BI	UDGET EST		95 <b>-</b> 96.	2 2 2222	-
Harris on Burning		India.		; 			17.7
HEADS OF EXPENDITURE.	Imperial.	Provincial.	Local.	England.	Exchange.	Total.	N.
	Rx.	Rx.	Rx.	£	Ra.	R*.	-
Brought forward .	10,544,800	16,008,000	2,733,700	5,588,300	4,656,900	39,591,700	
G 37 Construction of Railways (charged against Revenue in addition to that under Famine Insurance).		0,400	***	·		9,400	_
H Railway Revenue Account - 38 State Railways:				, !			
Working Expenses Interest on Debt Annuities in purchase of Railways Interest chargeable against Companies on Ad-	8,340,800 3,452,800 	356,200 215,200 	 	980,000 1,705,900	1,421,000	8,697,000 5,464,700 3,127,500	
vances Interest on Capital deposited by Companies 39.—Guaranteed Companies:	34,600		···	218,900 680,300		401,300 1,281,800	
Surplus Profits, Land and Supervision Interest  40.—Subsidised Companies: Land, etc.  41.—Miscellaneous Kailway Expenditure	618,000 2,200 20,000 100,000	  10,100	 	2,1/11,300 	1,801,100	618,000 3,004,600 30,100 100,000	,
TOTAL .	12,568,400	581,500		5,746,400	4,788,700	,	-:
J.—Irrigation— 42.—Major Works: Working Expenses	430,000	38 <b>3,</b> 200	<b>.</b>			813,200	1
Interest on Debt	677,900 3 <sup>4</sup> 4 400	544,500 7/21,100	8,300	600		1,222,400	1
lotal .	1,492,300	1,545,800	8,300	Cno	500	3,050,500	-
L.—Buildings and Roads—  44.—Military Works	1,137,000	2,077,000	 1,777,400	16,000 82,600	13,300	1,166,300 4,050,700	
Total .	1,781,900	2,077,000	1,777,400	99,600	82,100	5,817,000	•
.—Army Services— 40.—Army: Effective Non-biffective	1 <b>6,</b> 148,100		;	2,r <b>9</b> 5, <b>9</b> no	1,740,600	19.990,600	1 2
Total .	17,070,500			4,430,500	3,6 12,100	5,202,500 <b>25,193,700</b>	1 2
LSpecial Defence Works -	70,000					-	
	7.,,			4′,200	38,500	154,700	. 2
TOTAL LEAFENDITURE, IMPIRIAL AND PROVINCIAL.  Transfers between Provincial and Local	43,527,900	20,284,700 + 363,600	4,519,400 -363,600	15,910,600 	13,258,80p	97,501 <b>,400</b>	2
# AddPertion of Alletments to Provincial Governments not spent by them in the year		20,800	•••	•••		20,800	2
Deduct-Portion of Provincial Expenditure defrayed from Provincial Balances		432,500	211,500	•••		644,100	2
otal Expenditure charged against Revenue	43,527,900	20,235,600	3,944,200	15,910,600	13,258,800	96,878,100	2
			В	DGET ESTIM	IATE, 1895-96.		
			India.	England.	Exchange.	Total.	
N.—Expenditure not char Carital Expendit		1	Rz.	£	Rx.	Rx.	
IRRIGATION WO	rks— tate Railways		2,147,200	847,000	705,800	3,700,000	2
49Ir	rigation Worl		695,200	2,600	2,200	700,000	34
		TOTAL .	2,842,400	849,600	708,000	4,400,000	3

# of Expenditure—continued.

in respect of transactions in India, including those of "Exchange."]

Ē.				IMATE, 18	95 <b>-9</b> 0.	<u>}</u>			CCOUNTS	1895-96.		
<u>ت</u> 0		INDIA.		-		1	and the same boundaries	INDIA.	<u>.                                    </u>			
Number of	Imperial.	Provincial.	Lucal.	England.	Exchange.	TOTAL.	Imperial.	Provincial.	Local.	Fngland.	Exchange.	TOTAL.
	kx.	Rr.	Kx.	£	Rx.	kx.	Rx.	Rx.	Rr.	£	Rx.	
1	10,334,000	15,823,700	2,670,500	5,575,100	4,203,700	38,607,000	10,340,030	15,883,943	<b>2,6</b> 51,686	5,550,362	4,221,572	38,683,613
2		9,700				0.700	;	2.66				
						9,700		7,661			•••	7,661
3 4 5	8,657,000 3,153,400		•••	980,009 1,705,400	 738,000 1,-85,900	9,033,700 5,3*7,5+0 2,991,300	8,055,735 3,45 ,807	385,101 215,508	 	950,010 1,705,396	744,589 1,245,708	9,040,F36 5,190,984 3,001,104
6	3,5;H			218,900 082,000	16 <b>5,</b> 100 51 <b>4,</b> 200	317,500 1,230,200	33:343	:::		218,884 681,919	166,301 518,101	385,682 1,233,961
8 9 11	532,300 3, 00 15,500 7,000	, , , , , , , , , , , , , , , , , , ,	•••	 2,161,600	1,629,500 	532,700 3,794,000 -5,500 7 ,100	530,315 2,812 S,134 71,023	  10,117 20	  	2,161,563 	1, <b>6</b> 42,290	530,315 3,800,675 18,251 71,649
2	12,7/3,700	602,500		3,747,000	4,3:3,000	23,458,000	12.743.871	010,812	***	3,747,782	4,366,989	- 3,479,457
3 4 5	447, <b>5</b> 00 077,000 354,770	343,400 544,700 664,680	 9,800	 1,800	 t <sub>a</sub> 400	791,400 /1 1,242,600 /1 1,000,300 /1	455,945 677,788 374,23	331,356 544,621 579,399	  11,405		  637	787,301 1,2:2,409 966,601
6	1,505,100	1.405,200	, '00'	1,800	1,400	3,014,300	1,507, 65	1,455,376	11,495	538	637	2,976,311
7 8 9	1,096,700 ()19,000 1,715,700	2,080,500 2,021,500		32,000 88,500 120,500	94,100 66,700 00,800	1,152,800 4,607,300 5,760,100	1,151,478 0 1,458 1,702,930	2,003,159 2,003,159	1.777.957 1.777.957	30,947 86,375 117,322	23,513 65,625 89,138	1,205.938 4,604.574 5,810,512
80	17,295,600			1,889,000	1,424,300	20,608,000	17,272,077			1,819,267		20,424,468
	18,208,200			4,205,100	3,170,000	25,583 900	18,120,112		•••	4, 35,794	3.142,251	4,973,689 25,398,157
3	21,700			<b>5</b> 0,600	38,200	110,500	21,716		•••	45 252	34,381	101,349
•		1				1						
	44,501,400	20,015,600	1	15,701,000		96,543,500	44,506,633	20,020,951 +361,158	4,471,138 361,156	1	11,854,968	96,457,060
25	•••	+ 363,300	-363,300		•••	503,700	•••	571,281	44.979			616,260
26		546,200	47,500 77,300	•••		210,700		144,954	90,197			2,37,15
27		1,33,400		15 701 600	11,838,600	96,926,500	44,506,633	20,800,436			11,854,968	
•			·		1	· !	rs, 895-96.		-			
		VISKO EST					1	Total.				
	India.	England.	Exchange	Total.	India.	England.	Exchange.	1 Otal.				
	Rx.	٤	Rs.	Rx.	Rx.	£	Rx.	Rx.				
2()	2,386,500	704,500	531,200	3,622,200	2,191,354	1	516,311	3,387,227				
Ju	698,900	3,500	2,600	705,000	693,611	-3,612	2,744	699,1967				
31	3,085,400	708,000	\$33,800	4,327,200	2,884,965	683,174	519,055	4,087,194				x

# Abstract C.—Details of Receipts

[Rx. 1 is recorded for every 10 Rupees In respect. The figures in thick type are those

	Вирскт	ESTIMALE	, 1895-90.	REVISE		, 1891-96.	1	 LOUNTS, 1893	- ,6.
_	India.	England	Fotal.	India.	England.	Total.	India.	England.	Total.
•	Rx.	<u>v.</u>	Rx.	Ra.	£	Rx.	Rx.	£.	- K <b>x</b> .
Revenue (from Abstract A).	96,610,800	171,000	9 ,,81,800	97 507,000	210,300	97,719,300	97,977,005	223,417	98,200,422
Exchange added to Revenue	142,500		142,500	158,600		155/00	16 4,745		169,745
TOTAL .	96.753.3'A)	171,00	90, / 4,300	07,667.600	2.0,300	97,877,900	98,146,750	273,417	91,170,167
O.—Permanent Debt in- curred—									
Temporary Debt in-									
curred NRT .		2,000,000	2,000,004 <b>0</b>	***	2,000,000	2,000,000 <b>©</b>		<b>2,000,</b> 000	<b>2,</b> 1100,000
						1			
PUnfunded Debt-				,					
Special Loans		.		1,100			1.058	<b>,.</b>	
Deposits of Service	150,700			167,400			243.721	•••	
Savings Bank Deposits	4,25e,3on			4,401,600			4,615,351	•••	
TOTAL .	4,411,200		4,4 1,2.1	4 573,100		4.573 100	4,500,170		4,860,170
№т.			522,300			653,500			739,047
Q.—Deposits and Advances—									
Balances of Provincial Allotments	20,800			593.790			<b>6</b> 16,260		
Excluded Local Funds .	788,000			799,200			790,627	•••	
Railway Funds	<b>4</b> 84 <b>,3</b> 00			87,900			78,709		
Deposits of Sinking Funds	68,700			11,800			16,606		
Departmental and Judicial Deposits	16,994,800			17,828,000			18,472,070		
Advances	2,746,100	100		2,811,400	1,100		3,840,105	673	
Suspense Accounts	12,100			12,600			41,419		,
Exchange on Remittance Accounts (net)	<b>127</b> .700			•••					!
Miscellaneous .				•••			290		İ
Total .	21,242,500	10%	21,242,600	22,141,600	1,100	22,145,700	23,850,095	673	23,856 <b>,76</b> 8
NET .			0		-	0			0
Carried over .	122,407,000	2,171,100		124,3F5.300	2,211,400	İ	126,86,461	2,224,090	

# and Disbursements.

of transactions in India, including those of "Exchange,"] which appear in the General Account.

	Budger	ESTIMATE,	189 -96.	Ravised	ESTIMATE,	1895-96.	Acco	UNTS, 1895-9	yó.
	India.	longland.	7 otal.	India.	England	Total.	India.	England.	Total.
				1	-		'		
	Rx.	£	Fx.	K't.	£	hx	Rx.	£	Rx.
Expenditure, limited and Provincial (from An tract b.)	6 <sup>9</sup> ,332,000	15,910,000	84,242,600	69,003,900	15,701, <b>0</b> 00	84,704, 00	68,998,722	15,63,370	84,602,092
Exchange, charge has pendictive Ada - Proving the Explanation of the province	13,258,800		13,25S,800	11,8,8,иил		11,538,000	11,854,965		11,854,968
post  Deduct—Provincial Detect,	20,860		20,500	563,744		59, 700	616,260		616,260
Cinties and cintist	644,100		611.100	210 70 1	.	210,700	237,151		237,151
luiat .	80, 107, 100	15.910,600	90,875,100	8 ,72 ,500	15 ,01,000	9% = 1 300	34,799	15,00_, ,70	96,436 <b>,16</b> 9
Expenditure not charged to									
Capital Outlay on Rai- ways and Irrigation Works Add-Exenange on Ex-	2,842,400	849, <b>6</b> 00		3,085,400	7u8,000	; ;	<b>:,8</b> 84,965	683,174	
pendicute nut inarged to ke-	708,000			533,50		,	510,05-	·	
TOTAL .	3, 250,400	549,600	4,400,000	3,019 2 0	700,00	4,327,200	,404,0 0		4,087,19
•				minimum phillips in account					
O Permanent Debt dis- thanges									
Sterim Leal lidia 4 p. c. Stock	•••			•••	1,600			1,′00	
Ruper Debt-	20,000		<u>{</u>	18,500	ļ		21,94	l	
4 problem .	920,000	 		572.5 0			54 - 4		1
Stock Notes	100			1 1 10			5		
TOTAL .	890,100		8ç0,100	591, 60	1,00%	502.700 5,2,700	554,512	1,100	586,41 586,412
Temporary Debt dis		2,000,000	2,000,000 <b>0</b>		2,000,000	2,000,000 0		2,00 0,000	2,000,00 0
P Unfun led Debt -				200					
Special (c. to) Deposit concervate	98,500 5,7 0,400	:		99 900			355 100,1,7 402, Si		
Saving, our kir spirat	3, 85,900		3,888,900	3,919,000		3,919,600		···	4,127,11
Ne.			. 0						-
2Deposits and Ad-									
Balances of Provinced Al-	644,100			210,700	,		237.15		
Exclude Funds	7 Jugarit			8 0 100 80,000			793,17	'	
Railway Food Deposits of omining Ferror Depart neutal and Judicial				300	1		5,74	j	}
Deports	16,48,40.		A.)	17,650,500 2,750,300	,	ου <u>'</u>	3, 3 1, 3	3,009	1
Su pense Accounts :  Exchange on Remittance Account (1981)	الاعور و الد عدد			37,500			98, 4		
Miss chancons	22,001,400			23,227,304			25,100.003	3 207	25.172,81 1,316,041
NEI	-31-31411		823,2.0		-	1,007,200			
	111,361,300			112,552,000	1		114,512,357	18,291,351	1

# Abstract C.—Details of Receipts

to a section of the s	1	Езтіматв	, 1895-96.	REVISE	ESTIMATI	E, 1895-96.	1	COUNTS, 189	
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
Brought forward .	Rx.	£ 2,171,100	R×.	Kx.	£ 2,211,400	Rx.	Rx. 126,863,015	£ 2,224,090	Rx.
R.—Loans and Advances by Imperial Gov- ernment  Net .	114,000		114,000 <b>0</b>	131,800		131,800	137,164		137,164
R.R.—Loans and Advances by Provincial Governments.  NET	345,100		345,100 <b>0</b>	391,500	•••	381,500 <b>O</b>	369,082		369,082 0
SCapital Receipts from Railway Com- panies-									1
On Account of Subscribed Capital Repayments	1,141,300	3,3 8,500		430,300 1,152,500	783,300 11,600		163,800 1,192,8 <b>6</b> 8	791,483 11,553	: 
lotal . Net .	1,141,300	3.311,500	4,452,800 O	1,612,800	<b>794,</b> 900	2,407,700	1,356,068	803,076	2,159,704
TRemittances -									
Inland Money Orders Other Local Remittances Other Departmental Accounts	21,500,000  1,407,500	 		21,800,000 057,000 412,,500	•••		21,7 <b>5</b> 7,807 42,013 475,393	 ·	
Net Receipts by Civil Treasures from— Post Office Telegraph Guaranteed Railways Public Works	613,900 48,000 3,667,60 1,538,500			541,600 96,900 3,279,780 1,729,600	  		730,8%) 94,938 3,214,646 1,850,2 <b>54</b>	  	
Not Receipts from Civil Treasures by— Marine Military	<b>20</b> 8,800 15,982,900	 		188,300 16,714,700	••• •••		175 <b>.7</b> 85 16,7(4),9 <b>2</b> 2	•••	
Remittance Account be- tween Lingland and India	899,300	121,700		840,700	332,000		97 <b>2.754</b>	341,645	
Total . Net .	45,865,000	121,700	45,987,600 O	40,261,000	332,000	40,503,000 <b>683,000</b>	46,024,387	341,645	46,366,032 80,502
U.— Secretary of State's Bills drawn		17,000,000	17,000,000	••• ,	18,300,000	18,300,000		17,664,492	17,664,492
Total Receipts .	169,873,30c 22,679,488	22,604,300 2,446,164		172,772,400 22,529,488	21,638,300	•	174,750,316 22,529,488	21,033,263 2,503,124	
Grand Total .	192,552,788	25,050,464		195,301,888	24,141,424		197,279,804	23,536,387	

# and Disbursements—continued.

	BUDOKT	ESTIMATE,			ESTIMATE,		nu	OUNTS, 1895	-go.
	India.	Fngland.	l otal.	India.	England.	Total,	India.	England.	Total.
Brought forward .	Kv.	£ 18,761,600	Rx.	Rx.	£ 18,416,000	Rz.	Rx.	18,291,351	Rz.
R.—Loans and Advances by Imperial Govern- ment NRT .	163,900		163 gco <b>49,500</b>	160,600		160,600 <b>28,800</b>	211,610		211,61 <b>74,44</b>
RRLoans and Advances by Provincial Governments	808,600		8oS,6no <b>463,500</b>	650,100		650,100 <b>268,600</b>	533,179		533,17 <b>164,09</b>
SPayments to Railway Companies on Capital Account—  For discharge of Debentures  For Expenditure.	1,538,100	2.778,500 955,200		 1,757,000	927,boo		1,491,821	#53,\$20	
Total . Net .	1,338,10	3.733.700	5,071,800 <b>619,000</b>	1,757,000	927,8on	2,084,800 <b>277,100</b>	1,491,821	853,820	2,345,6 185,9
I.—Remittauces - Inland Money Orders Other Local Remittances Other Departmental Ac- counts	21,500,000  1,407,500			21,800,000 657,000 412,500	 		21,739,588  445,834	 	
Net Payments into Civil Treasuries by— Post Office Telegraph Guaranteed Railways Public Works  Net Issues from Civil Treasuries to— Marine	613,900 48,000 3,667,000 1,538,500	 		541,600 95,000 3,279,700 1,229,000	 	•	730,83, 94,6c9 3,214,640 1,806,747	  	
Military  Remittance Account between England and India	15,982,900	878,700		16,554,700	1,002,900		310,189	997,418	
TOTAL .	45,111,400	878,700	45,990,100 <b>2,500</b>	44,907,100	1,002,900	45,910,000 0	45,288,112	\$97.418	45,285,5
U.—Secretary of State's Bills paid	17,706,800		17,706,80c	18,743.7 <sup>00</sup>		18,743,7c0	18,742,215		18,742,21
Total Disbursements .	176,4 <b>9</b> 0,100 16,062,688	23,374,000 1,676,464		178,801,400 16,500,488	<b>1</b>		180,779,294 16,500,510	20,142,589 3,393,798	
Grand Total	192,552,788			*05.201 R8S			\	1	

Abstract D.—Account of Provincial and Local Savings charged to Revenue and held at the disposal of Provincial Governments under their Provincial Contracts.

#### A.—Provincial Balances.

	India.	Central Provinces.	Burma.	Assam.	Bengal.	NW. P. and Oudh.	Punjab.	Madias.	Bombay.	TOTAL.
1	Rx.	Rv.	- Rx.	Rx.	kх.	Rx.	Ri.	Rv.	R.r.	Rx.
Budget Estimate, 1895-96.		· ;				, , ,	i			
Halance at end of 1894-95 (by Revised Estimate)	***	30,164 20,800	74,000  14,000	91,009 41,000	337,304  11,100	320,924 120,900	130,419 24,000	350,026  122,700	<b>304,26</b> 5 97,900	1,647,117 20,800 432,500
Balance at end of 1895-96.		59,964	ნიკიინ	50,009	326,204	200,024	105,510	227,326	206,365	1,235,417
Revised Estimate, 1895-96.		•				:		,	1	)    -
Balance at end of 1894-95 (by Accounts)		17,756 30,900	84.897 23 ),200	80,257 19,800	(32,200 1,2,900	304,537	123,508 ; 3,300	385,954 32,800	300,093 91,300	1,738,222 546,200 133,400
Balance at end of 1895-96		54,656	3 24,087	109,087	555,100	:71,137	12 <b>6,</b> 808	418,754	391,393	2,151,022
Accounts, 1895-96.						:			·	!
Balance at end of 1894-95	 	17,756 10,053	84,887 220,525	89,287 39,507	432,200 149,808	304.537 139,796	123,508  7,156	385,954 44,118	300,093 100,690	1,738,22; 571,281 14 <b>0</b> ,954
Balance at end or 1805-96		37,40%	311,30	110,794	582,009	164,739	116,352	430,072	400,783	2,162,549

### B.-Local Balances.

Note.-These Balances do not include the Balances of Deposits and Advances upon Local Fund Accounts.

		·	- (	;	-		- <b>s</b> -	· . www.		
}	India.	Central Provinces.	Burma.	Assam.	Bengal.	N -W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rv.	Rx.	Rs.	Rr.	Rx.	Kx.	Rx.	Rx.
Budget Estimate, 1895-96.			ļ			ļ			1	
Halance at end of 1894-95 (by Revised Estimate). Added in 1895-96 Spent in 1895-96	15,336	82,533	101,868  53,100	17,100 و45 1 <b>7,40</b> 0	154,919  34,400		195,467	367,386  21,000	400,656  19,600	1,476,186  211,600
Balance at end of 1895-96.	14,936		-	27,700	120,519		178,267	346,386	381,056	1,264,586
Revised Estimate, 1895-96.		!		1		1	! ! }	· · · · · · · · · · · · · · · · · · ·		
Balance at end of 1894-95 (by Accounts)	15,195		112,634  21,900	42,524  11,300	170,746  15,100		201.756 1,300	377,188 46,200	378,676	1,478,421 47,500 77,300
Balance at end of 1895-96 .	14,995	58,045	90,734	31,224	155,646	95,057	203,056	423,388	376,476	1,448,621
Accounts, 1895-96.										
Balance at end of 1894-95 Added in 1895-96	15,195  449	68,145  10,965	112,634 8,588	<b>42,524</b> 6,208	170,746  41,597	•••	201,756  6,570	377,188 37,652	378,676 7,3#7	1,476,421 44,979 90,197
Balance at end of 1805-06	14,746	57,180	104,046	36,316	129,149	95,737	195,186	414,840	386,003	1,433,203

# GOVERNMENT OF INDIA. PUBLIC WORKS DEPARTMENT. RAILWAY STATISTICS.

# RETURNS OF ACCIDENTS ON INDIAN RAILWAYS FOR THE NINE MONTHS ENDING WITH THE 30th SEPTEMBER 1896.

No. 132 R. Stat., dated Calcutta, the 6th March 1897.

RESOLUTION—By the Government of India, Public Works Department.

#### Read again-

Government of India order No. 350 R. Stat., dated the 2nd September 1896.

### Read also-

The following note by the Director General of Railways, No. 109 Stat., dated the 25th February 1897, with abstract returns of accidents to trains, etc., on the open lines of railway in India for the nine months ending with the 30th September 1896.

## 1.—Accidents to trains, rolling stock, permanent-way, etc.

Accidents to trains, rolling stock, permanent-way, etc., during the nine months ending with the 30th September 1896, as shown under abstract No. 4, on pages 14 and 15 of the accompanying returns, caused the death of 35 and injury to 118 persons. The number of persons (both killed and injured) was above the figure reported during the corresponding period of the previous year, and the number of accidents also showed a heavy increase, as will be seen from the following table, which compares the total number of accidents and the casualties resulting therefrom with the corresponding period of the previous year under the heads "Standard gauge", "Metre gauge" and "Special gauges". The increase in the number of persons killed was mainly due to 11 passengers having been burnt in the accident on the East Indian railway on the 27th April and 13 persons killed in the collision at Delhi on the Rajputana-Malwa railway on the 24th July 1896; and in the number injured to 32 passengers having been injured in the accident on the Eastern Bengal (state) railway, standard gauge, on the 8th February 1896, and 22 persons injured in the collision at Delhi mentioned above:—

•	Nυ	Number of Passengers and others.		Number of Servants.		TOTAL ALL CLASSES.			
.•	Accidents reported to Local Governments under section 83 of the Indian Railways Act (1X of 1890)	Other accidents.	Total,	Küled,	Injured.	Killed.	Injured.	Killed.	Injured.
Standard gauge.  Nine months ending with the 30th September 1890	78 75	1,893 1,799	1.971	(a) 16 (c) 11	(b) 51 (d) 37	2 5	<b>28</b> 16	18 16	79 53
Metre gauge.  Nine months ending with the 30th September 1896 • • • · · · Corresponding period of 1895 · · ·	93 54	1,597 1,577	1,690 1,631	(c) 15 (f) 2	(e) 29 (b) 8	2 5	8 7	17	37 15
Special gauges.  Nine months ending with the 30th September 1896  Corresponding period of 1895	14	40 54	54 56	•••	(+) 1		3	<u>:::</u>	2 4
Total all gauges for the nine months ending with the 30th September 1896.  Corresponding period of 1895.	185 131	<b>3,5</b> 30 3,430	3,715 3,561	(g') 31 (a) 13	(h) 80 (i) 40	4	38 26	35 23	118 72

<sup>(</sup>e) Of these, five were not passengers.

(b) Of these, four were not passengers.

(c) Of these, three were not passengers.

(d) Of these, seven were not passengers.

2. It will be seen from the table below that with an increase of 3.65 per cent. in the mean mileage worked and a decrease of 1.46 per cent. in the train-inileage run during the nine months ending with the 30th September 1896, the number of accidents increased by 154 or 4.32 per cent. as compared with the corresponding period of the previous year:

				į		NCREASE OR DECREASE, AS COMPARED WITH THE COR- RESPONDING PERIOD OF THE PREVIOUS YEAR.									
					Λcc	DENTS.	MEAN M	IILEAGE.	TRAIN-MILBAGE.						
					No.	Per cent.	Miles.	Per cent.	Miles.	Per cent.					
Standard		•			+ 07	5.18	+394	+3.20	-712,858	-2:05					
Metre	•	•	•	• ;	+50	+3.62	+301	-+3.91	-50,507	-0.33					
Special	٠	•	•	• ;	2	-3.22		•••	+24,785	+7:45					
		Ton	<b>FAL</b>	. !	+ 154	+4'32	+ 6y5	+ 3.05	-738,58o	1.40					

3. Although the general total showed an increase, there were large variations on the standard and metre gauge railways in the number of accidents of different classes, as compared with the corresponding period of the previous year, as will be seen from the following statement which exhibits them under the different classes:

	INCRE	INCREASE OR DECREASE.					
GAUGE AND CLASSIFICATION.	Serious.	Minor.	Total.	of increase or decrease			
Standard gauge.							
Collisions between goods trains or parts of goods trains .	-2	-46	48	- 60'57			
Goods trains or parts of goods trains, engines, etc., leaving the rails	-12	4x	-53	-38.69			
Trains or engines travelling in the wrong direction through points	+ 2	+49	+51	+127'50			
Trains running over cattle on the line	+3	+76	+ 70	+98;			
Trains running over obstructions on the line	-1	-36	-37	-38.95			
The bursting of tubes, etc., of engines	<b>—</b> 1	-15	-16	-21.62			
The failure of machinery, springs, etc., of engines	+1	+37	+ 38	+10.80			
The fleoding of portions of permanent-way	10	+*25	+15	+4754			
Slips in cuttings or embankments		+10	+ 10	+83.33			
Fire in trains	-2	+38	+ 36	+ 01.03			
Under the head "Other accidents"	+3	+22	+ 25	+24.27			
Metre gauge.	1						
Collisions between goods trains or parts of goods trains .	-4	-17	-21	-80.77			
Trains or engines travelling in the wrong direction through points	+5	+6	+11	+ 26.83			
Trains running over cattle on the line	+8	+,5	+83	+ 4.65			
The failure of machinery, springs, etc., of engines	+1	+21	+22	+1982			
The flooding of portions of permanent-way	+3	-17	-14	-42'42			
Fire in trains		-17	18	-31'03			
Under the head "Other accidents"	+1	+10	+11	+1('92			

It will be observed from the foregoing, that the principal increases on the standard gauge lines occurred under "Trains or engines travelling in the wrong direction through points", 51 accidents, or 127.50 per cent., partly due to more accurate classification; under " frains running over cattle on the line", 79 accidents, or 984 per cent., partly due, it is stated, to the drought and consequent scarcity of fodder, villagers having in many cases driven their cattle on to the railway line to graze; under "The failure of machinery, springs, etc., of engines", 38 accidents, or 16'89 per cent.; under "Fire in trains", 36 accidents, or 61'02 per cent.; and under the head "Other accidents", 25 accidents, or 24'27 per cent.; and on the metre gauge railways under "Trains running over cattle on the line", 83 accidents, or 9.65 per cent., possibly due to the cause noted above and partly also to the opening of new lines; and under "The failure of machinery, springs, etc., of engines", 22 accidents, or 19.82 per cent.

4. The number of cattle accidents was largest on the Southern Mahratta railway, vis., 276; next to that line comes the South Indian railway with 267, then the North-Western (state) railway with 188, the East Indian railway with 169, the Rajputana-Malwa railway with 131, the Eastern Bengal (state) railway (standard gauge section) with 112, the Madras railway with 107, the Eastern Bengal (state) railway (metre gauge section) with 67, and the Nizam's Guaran-

teed State failway with 66.

In relation to the train-mileage run, the number was highest on the Dibru-Sadiya railway, which gave an average of 1 accident in 5,835 train-miles run; the Oodeypore-Chitor railway coming next with an average of 1 in 7,153; then the Assam-Bengal, the Nizam's Guaranteed State, the Jodhpore-Bickaneer and the Bengal Dooars railways with averages of 1 in 7,793, 1 in 8,467, 1 in 8,739 and 1 in 9,000, respectively.

The lowest number recorded relatively to the train mileage run was on the Great Indian Peninsula railway, viz., 1 in 173,162 train-miles, the Darjeeling-Himalayan railway coming next with 1 in 136,688, then the Bombay, Baroda and Central India railway with 1 in 74,777, the Gaekwar's Dabhoi railway with 1 in 65,305, the Bengal-Nagpur railway with 1 in 62,676, and the East Indian

railway with 1 in 51,720.

5 Under the head "Trains or engines travelling in the wrong direction through points", the largest number, viz., 38, occurred on the Great Indian Peninsula railway, next to it comes the Eastern Bengal (state) railway, standard gauge, with 26 accidents; under "The failure of machinery, springs, etc., of engines", the largest number, vis., 73, occurred on the Bombay, Baroda and Central India railway, next to that line come the Great Indian Peninsula and the North Western (state) railways with 68 and 52 accidents on each, respectively; under "Fire in trains", the largest number occurred on the Great Indian Peninsula railway, vis., 35 accidents, next to that line comes the Madras railway with 27 accidents; and under the head "Other accidents", the largest number, viz., 40, occurred on the Great Indian Peninsula railway, next to that line come the Bombay, Baroda and Central India and the North Western (state) railways with 24 and 23 accidents on each, respectively; under the head "The failure of machinery, springs, etc., of engines", although, as noticed above, the largest number of accidents occurred on the Bombay, Baroda and Central India railway, standard gauge, vis., 73, the increase under this head also occurred on metre gauge lines, the largest number on these railways having occurred on the Southern Mahratta railway, vis., 32.

In relation to the train-mileage run, the total number of accidents was highest on the Jorhat (state) railway, which gave an average of 1 accident in 2,122 train-miles; next to that line comes the Dibru-Sadiya railway, with an average of 1 accident in 2,414 train-miles; then the Cooch Behar, the Assam-Bengal, the Bengal Dooars, and the Rohilkund and Kumaon (including the Lucknow-Bareilly section) railways with averages of 1 in 3,080, 1 in 4,453,

1 in 5,143, and 1 in 5,770, respectively.

The lowest number recorded relatively to the train-mileage run was on the East Indian railway, vis., 1 in 26,894 train-miles, the Bengal-Nágpur railway coming next with 1 in 26,463, then the Oudh and Rohilkhand (state) railway with 1 in 26,256, the Great Indian Peninsula railway with 1 in 22,264, the Indian Midland railway with 1 in 17,225, and the North Western (state) railway with 1 in 16,482.

# 11.—Acridents from other causes not involving accidents to trains, etc.

6. In addition to those included in Division I; the casualties to passengers, servants in the employ of railways or of contractors, and to others, from causes not involving accidents to trains (which are detailed in abstract No. 2) are compared separately, for each gauge, with the corresponding period of the previous year in the table below:—

	NI	NE MC	ON I H. SE	S END Prem	ING V	VITH 896.	THE ;	JOT H		CORR	ESPO: PR	NDING	PER JS YE	IOD O	F ТНІ	
GAUGES.	PASSE	NGERS.	SERV	ANTS.	От	IRRS.	To	TAL.	PASSE	NGKR8	Skrv	ANTS.	Огн	ERS.	То	TAL.
	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
tandard . fetre . pecial .	32 16	98 35 	84 28 	149 55 3	249 113 	66 44 2	365 157 	313 134 5	48	91 39	84 31 	219 65 7	241 104	64 40 1	373 148	374
TOTAL .	48	133	112	207	362	112	522	452	61	131	115	291	347	105	523	527

Allowing for the opening of new lines, it will be seen from the foregoing table that, except under "Others—killed", the number of persons killed and injured compares favourably with that reported during the corresponding period of the previous year.

## III.—Statistical results.

7. The following table gives certain statistical results for the period under review, comparing the number of passengers killed and injured by accidents to trains and from all causes with the number carried and the number of passenger-units carried one mile. Comparative results for the corresponding period of the previous year are also given:—

Particulars.	NINE	MONTHS ENDI SEPIEMB	NG WITH ER 1896.	т <b>на з</b> отн	CORRESP	ONDING PER	IOD OF THE	PREVIOUS
	Standard.	Metre.	Special.	TOTAL.	Standard.	Metre.	Special.	TOTAL.
Mean mileage worked	34,136,015 70,252,170 3,242,581,172 1,971 5'77	15,222,265 42,974,095 1,602,291,163 1,690 11*10	357,680 754,597 19,640,248 54	49,715,960 113,980,862 4,864,512,583 3,715	34.848,873 65,291,634 2,986,596,666 1,874 5*38	15,272,772	332,805 676,775	50,454,54 100,458,22 4,559,454,15 3,56
Number of passengers injured by accidents to trains	6,386,561	3,581,174	•••	<b>4,</b> 95 <b>5,69</b> 0	1 in 8, 161,454	•••	•••	1 in 13,307,27
Proportion of above to number carried  Number of passengers killed from all causes	1 in 1,494,727	l in	•••	74 J in 1,540,282	30 1 in 2,176,388	1 in 10,132,454	•••	l in
roportion of above to number carried umber of passengers injured from	1 in 1,633,771	28 1 in 1,534,789	•••	71 1 in 1,605,364	56 1 in 1,165,922	r in	•••	3,431,12.
all causes roportion of above to number carried	145 1 in - 484,498	62 1 in		207 1 in	121 1 in	3,114,601 43	•	1 <b>.545</b> 873
umber of passengers killed and injured from all causes poportion of above to number	188 t in	693,130 90		550,632 278	539,600	941,623	1 in 676,775	t in 645,201
carried oportion of passengers killed and injured from all causes to number	373,682	477,490	•••	in 410,003	1 in 368,879	1 in 723,032	1 in 676,775	. 234 t in <b>454,</b> 950
of passenger-units carried one nile . , , , ,	1 in 17,247,772	1 in 17,803,235	•	1 in 17,498,247	t in 16,873,371	1 in * 27,766,657	t in	i in

It will be seen that the comparison is generally very unfavourable for the reasons explained in paragraph I(1) ante.

# IV.—Number of persons killed and injured by accidents to trains, rolling stock, etc., during the third quarter of 1896.

8. The following table gives the number of accidents, as classified in abstract No. 4 of the returns, which resulted in loss of, or injury to, life and limb, and shows the railways on which they occurred:—

		,	Number of accidents		BERS AND	Serv	ANTS.	To	TAL.
Railway	and the second second		during the 3rd quarter of 1896.	Killed.	Injured.	Killed.	Injured.	Killed.	Injur <b>ed.</b>
Standard gau	ge.								
Bengal-Nágpur .	•		1			•••	1	•••	
Eastern Bengal (state)	•		1			I		1	
Great Indian Peninsula	•		2			•••	2		2
Madras	•	•	2		4			•••	4
Metre gaug	e.								
Rajputana-Malwa .	•		2	12	21	1	1	13	22
Southern Mahratta .	•		! ! 2				4		4
South Indian	•		1	1				t	•••
Special gaug	e.								!
Darjeeling-Himalayan	•		I			•••	2		
	Тота	L.	12	13	25	2	9	15	34
CORRESPONDING QUARTE	R OF 1	B9 <b>5</b> .	14	2	8	5	10	7	18

The increase in the total number of persons killed and injured during the third quarter of 1896, as compared with the corresponding quarter of the previous year, is due to the collision on the Rajputana-Malwa railway on the 24th July 1896 at Delhi.

9. A brief description of accidents which resulted in loss of, or injury to, life and limb, is given below:

Bengal-Nágpur railway.—On the 29th September 1896, a plate-layer's trolly was run into by a shunting engine at Chakardharpore station. The trolly was smashed and a railway servant injured.

Eastern Bengal (state) railway (standard gauge).—On the 24th July 1896, an engine collided with another near the north crossing of Nos. 7 and 8 lines at Calcutta, owing to the carelessness of the driver of the former engine. A railway servant was fatally injured and both the engines were damaged.

Great Indian Peninsula railway.—On the 21st August 1896, a down mixed train was derailed at mile 360, between Dábki and Akola, owing to the breakage of an axle of a wagon attached to the train due to a flaw in the metal. A railway servant was injured.

On the 9th September 1896, a down goods train collided with an up tranship train at Samvatsar station, owing to the driver of the train having run past the signal at danger at a high speed. A railway servant was slightly injured.

Madras railway.—On the 19th July 1896, the engine, tender, and the seven leading wagons of a mixed train while entering Lakkiti station were derailed, owing to the left flange of the leading wheel of the engine mounting the switch, the wheel flange being very sharp and the inner table flange of the stock rail being worn immediately in front of the switch. A passenger was slightly injured.

On the 23rd July 1896, while a mixed train was descending Kuppam Ghat near mile 1443 on the Bangalore branch it parted owing to a defective rail, and the front portion ran down to Patchur station and the rear portion was derailed upon a 12-feet girder bridge. Considerable damage was done to rolling stock

and permanent-way and three passengers were slightly injured.

Rajputana-Malwa railway.—On the 24th July 1896, a collision took place at Delhi, between the down mail train and a shunting engine, owing to the mail train taking the goods yard line instead of the passenger yard line, due to the points of cross-over road not having been altered for the passenger yard line after the passing of the shunting engine. Twelve passengers and a railway servant were killed and twenty-one passengers injured. Rolling stock was also seriously damaged.

On the 14th September 1806, during shunting operations, while the engine was backing some wagons at Auwa station, it collided with a wagon of a down goods train which was fouling the crossing. A railway servant was injured.

Southern Mahratta railway.—On the 14th July 1896, a collision occurred between a down mixed train and a shuntingengine at Belgaum station, due to the driver of the mixed train running past the distant signal set against him at a high speed. Three railway servants were injured.

On the 15th September 1896, some wagons attached to an up mixed train were derailed and four of them capsized at mile 4½, between Alnávar and Kambárganvi, owing to the breakage of the spring of one of the wagons due to

a flaw in the metal. A railway servant was injured.

South Indian railway.—On the 24th August 1896, a light engine running between Búdalúr and Tiruverumbúr stations struck the rear end of a bullock cart standing on the level crossing at mile 2 g B. A woman seated in the cart was fatally injured.

Darjeeling-Himalayan railway.—On the 2nd July 1895, the Consulting Medical Officer's trolly attached to an up goods train was derailed at the 33rd mile, and the officer was slightly injured.

ORDER.—Ordered, that the above note, with the abstract returns and

The Governments of Madras, Bombay, Bengal, the North-Western Provinces and Oudh, and the Punjab.

The Chief Commissioners of the Central Provinces, Burma, Assam and Coorg.

The Resident at Hyderabad.

The Resident in Mysore.

The Agents to the Governor General for Rajputana, Central India and Baluchistan.
The Director General of Railways.

The Director General of Rahways.

The Consulting Engineers to the Government of India for Railways, Calcutta,

thereto, be communicated, for information, to the Local Governments and Administrations and to the

appendices

Lucknow and Assam.

officers noted in the margin.

Ordered, also, that copies be forwarded for the information of Her

Majesty's Government.

Ordered, further, that the above note, with the abstract returns, be published in the Supplement to the Gazette of India.

G. A. ANDERSON,

Under Secretary.

#### Documents accompanying.

Abstract returns of accidents for the nine months ending with the 30th September 1896.

# Enclosure to Government of India Order No. 132 R. Stat., dated the 6th March 1897.

#### ABSTRACT No. 1.

#### GENERAL TOTAL.

NUMBER of PERSONS reported, during the NINE MONTHS ending with the 30th September 1896, as KILLED OF INJURED ON ALL BAILWAYS open for TRAFFIC in India, distinguishing between PASSENGERS, RAILWAY SERVANTS, and OTHER PERSONS; and distinguishing also, in the case of the two former classes, between ACCIDENTS caused by ACCIDENTS to TRAINS, ROLLING STOCK, PERMANENT-WAY, etc., and ACCIDENTS happening otherwise.

		RD GAUGE NES.		E GAUGE NKS.		L GAUGE NES.	TOTAL A	LL GAUGES
_	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
Paserngers :					-			
From accidents to trains, rolling stock, permanent- way, etc	11	47	12	27	•••	•••	23	74
By accidents from other causes, including accidents from their own want of caution or misconduct	32	98	16	35	•••	•••	48	138
ervants:			•					
From accidents to trains, rolling stock, permanent- way, etc.	2	28	2	8	•••	2	4	38
By accidents from other causes, including accidents from their own want of caution or misconduct	84	149	28	55	•••	3	112	207
There persons:—								
Whilst passing over railways at level-crossings .	11	2	11	7		•••	22	9
Trespassers	159	60	84	87	•••	1	243	95
Suicides	80	8	19	1	•••	•••	99	4
Miscellaneous, not included in either of the above .	4	5	2	1	•••	1	6	7
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		m accidents to trains,	₩ pue	between	he platf		the I		-B: closing of carriage doors	5Falling out of carriages d	trains.					•	trains,	ا ' نو	Whilet coupling or uncoupling		iet, abi	shunling, with ather vehicles etc., standing on adjacent line	rer stand	, [	ner off, engines, wagons, etc., during shunting		gite,	attending to ground marshalling trains, etc.
Serial Number.	BAILWAY.	* to	Non. 3	7 E	5 5	9	eresking 8.		of can	of care	e aiu	ats.				ŕ	9.	. 5 Bnd	ng or	1	ding on rehicles	de adja	g over er da	-	10 m	اند	Fprag	ng to
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UMBER of PERSONS reported, during the NINE MONTHS ending with the 30th September 1896, as KILLED or INJULATIONAL SERVANTS and CTHER PERSONS, and classifying, as far as practicable,

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(6) Including the Wardhs Coal, the Dhond-Manusd, the Khangson, and the Amnoti railways.

(s) Including the Bengal Central railway.

(c) Not (s) passenger(s).

for TRAFFIC in INDIA, distinguishing the different classes of accidents and the number of Passengers and of Railway servants killed or injured in each class of accident—confid : 04 Total all 4 : : : : : : : : : Ξ : ~ 4 :::::: : : :-: : : ፥ ; -: : : : ፥ Number of 80 : 03 : **-**: .beauful : : : : **.** : :: - : : : : € ፧ : ፥ : GREAT INDIAN PRHINSULA. Killed. : : : : : : : : ፥ : : : : **:** : Number of passengers . bornini : : : ፥ : : : : : : : : : : : : : (c) 1: (c)3 : : <u>~</u> **: :** : : : :5 : : : Killed. : : : ÷ : : : : 61 6 88 ro rō 12 . 9 ထ ဋ 350 Total : : : Œ : -9258 ac 3 4 3 : : 8 2 : 24001603 87.8 ž ther accidents. Number Aroldents reported to Local Governments under section as of the Indian Italiways Arts No IX of 1890. 84 9 : : : ፥ : : : ፧ : : : : : ₹. : : : :: | : : : : : : : : **:** : : : 11111 : : Total classe Killed. : ፥ : : **:** : : ፥ ፥ : **:** : : ÷ : : Number of : ; ፥ : : : : : **:** .bornin1 ፡ ፥ : : : **; :** : : : : **:** : (STATE) : : : : : : Killed. ፧ : : : : ፥ : : : 1 1 1 1 : : : : : Number of N passengers and others. EAST COAST : : .beaulai : : :::::: : : : : : : : : : ፥ : : হ : : : : : 1 3 : ፥ : : : : : : ፥ 11111 : **:** Killed. : : 1830 L 61 STANDARD GAUGE-contd. ñ 4 Other aceidents. Accidents reported to Local (Jovernments ander section 85 of the Local Mallways for Local, No. 1 N. of 1800 Number. : : : : : : : : : 11111 ::: :: : : Total all classes. .bəzujal 32 : : : : : : : : :: | 8 ፥ : : : : : : : : : : : : ፥ **:** : : :::::: **:** : : : : : : -Killed. : :-Number of .besuluj : : :::::: : : ::: : : : : : : : : : : ፥ EASTERN BREGAL ("TATE). : :: 1111 : : **: :** : : : Killed. : : : Namber of N passengers : **:** lajur**ed,** : : 32 : ፥ :::::: : : : : : : **:** జ : : : ፥ : : ·: : **; ; ;** : : : Killed. : : : : : : : : 4 21 ::: **!** : : ፧ 83 : : : : 7 198 JajoT 23 **:** : **:** : · ន : : : : : := 157 Number. Accidents reported to Loral Governments under section 89 of the Indian Relawys Act, No. IS of 1890. 93 7 : : : : : : : **: :** 1 1 1 1 1 1 : ፥ 60 b ; : : ፧ : : :::: : : : : : : ፥ ·pean(u) ፧ : ፧ : ; Total all classes. **:** : ፥ : **! : ;** : : -: : : : : : : : : : Killed. Number of Ø : : : : : : : : : : **:** : : **! ! ! !** .basula ፧ ፧ : : AND ROBILKHAND (STATE). : : : : : : : ; : : : 11111 : : ::: : Killed. Number of N of Passengers and others (C) (c) : : : : : : : 3 : : : : : : : : : : : : : : .betninl <u>e</u> Ξ : : 1::::: : : : **:** : :: | : : : K illed. : : ፥ : 👁 5 : **! ! !** ! <sup>:</sup> ::: : 8 : ፥ : : .Istol ; **0**0 æ : ፧ : : **:** : : : **: :** OCDR : : : 3 : Other scoldonts. : : Number. Accidents reported to Local clower thousand to be under section 30 of the latter failways. In C. I. of 1980. **: : :** : : : : : : : :::: level-crossings.

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and goods or mineral trains, engines and vehicles standing foul 6. Collisions between light engines
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AMBYER INC. S. -- ACCIDENTS to TRAINS, ROLLING STOCK, PERMANENT-WAY, etc., reported during the NINE MONTHS ending with the 30th September 1896, as having occurred on the several BAILWAYS open

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(s) Including the Kular Good-fields railway and the Madras faction of the Berwads-Wadras railway. † Figures reported in the previous seturus have been emitted, by the line authorities ewing to the accidents being trivial.

(c) including the Gother Ruther-Nards, the Gockwar's Patls, and 'ne Nagla-Ujjain rolways.
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			Collisions between passenger or parts of passenger trains  Ditto  ditto  vehicles standing foul of the line  Collisions between goods trains or parts of goods trains  Ditto  Passenger trains or parts of passenger trains the rails  Goods trains or parts of goods trains, engines, etc., leaving the rails	Trains or engines travelling in the wrong direction through points  Trains running into stations or sidings at too bigh a speed  Ditto over cattle on the line  Ditto over obstructions on the line  Ditto through gates at level-crossings  The bursting of boilers of engines  J. Ditto of tubes, etc., of engines	The failure of machinery, springs, etc., of engines Ditto of wheels Ditto of axies Ditto of brake apparatus Ditto of couplings Litto of tunuels, bridges, viaducts, culverts, etc.	Broken rails  The flooding of portions of permanent way Slips in cuttings or embankment; Fire in trains Fire at stations, or involving injury to bridges or Other accidents
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DENTS to TRAINS, ROLLING STOCK, PERMANENT-WAY, etc., reported during the NINE MONTHS ending distinguishing the different Classes of accidents and the number of passengers and others

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ith the 30th September 1896, as having occurred on the several RAILWAYS open for TRAFFIC in India of Bailway servants killed or injured in each class of accident.

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### GOVERNMENT OF INDIA. FINANCE AND COMMERCE DEPARTMENT.

### WHOLESALE PRICES CURRENT IN THE 2nd HALF OF

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Deltaic— Midnapur						35.62	•••	<b></b> .		•••			•••		•••	320
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Oudh —  Southern— Lucknow	•		٠		30.62	48:59	51.42	56'87	45'90	37.6	45 <b>'</b> 42		38'54	43'96	47'08	240
Northern- Fyzabad					<b>3</b> - 32		48.44		***			***	39'06	43 90 	47.00	241*25

JANUARY 1897 (in rupecs and decimals per ten maunds).

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									!		Pegu (deltaic)— Kungoon,
								i			Thongwa. Bassein.
									;		Pegu (inland)—
							· · · · · · · · · · · · · · · · · · ·	·			Henzada. Toungoe.
									I		Upper Burma— Mandalay.
••		::	:			 • •			 ••		Bamo. Pakôkku,
			i								Arakan— Nyankpyu.
··.		·	· ·						•••		Akyab.
											Assam
					<b></b>			•••			Brahmaputra— Godpara.
											Cauhati.
											Bengal-
	5n	120	i								Eastern— ('hittagong.
	41 87	80		37.5			•••	•••• 1			Dacca.
S	39'37 and	57°5	}		2(a,						Deltaic— Midnapur.
1	37.5 37.5	72';	<b>S</b>	65	52 5		•••				Calcutta.
				-			,			,	Central-
	33'12 42'5	80	:::		7(a) 5:25						Bardw <b>an.</b> P <b>abna.</b>
	42.2	50		.1(9)	·1(b)						Northern— Rangpur
ĺ	30			20(0)	2·62(a)						Orissa— Cutt <b>ack.</b>
***	30	32.2	"	20(a)	2 02(11)	•••	•				Bihár, south-
•••	37.5	30		3.13	3.81				•••		Patna.
	40	70									Bihar, north— Bhágalpur.
	36.52	114.37									Muzaffarpuf.
			i								NW. Provinces—
40.68								<b></b> .			Eastern— Ben <b>ares.</b>
<b>33</b> '33		80						бо		<b></b> .	Central— Lawnpore.
	···					3.2			•••		Jhansi.
27'5								60	•••	70	Western—
40								47.5	•••		Agra. Submantane, west
37'19			70 & 8o					40 to 90		25 to 50	Shahjahanpur.
											<b>- 4</b>
-											Oudh — Southern —
33.33	•••	75		4'01		2'5		35			Lucknow.  Northern—
32.08				3'44						28	Fyzahad.

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#### WHOLE SALE PRICES CURRENT IN THE 2nd HALF OF

Dist	RICT	re.			Rice, un- husked.	Rice, husked.	Wheat.	Flour (wheat).	Barley.	Jawar.	Bajra.	Ragi.	Maize.	Gram.	Arhar dal.	Ghi.
Rajputana—																
Ajmere .	•	•	•	•	33.33		50		40	37.19	44'43		36.87	40		266-67
Panjab —																
Southern- Ferozpur					28.29	80	34'79	44'43	28.20	28.20	33 33		28.20	28.20	57.13	290.88
Central— Lahore .			•	•	28·23	47.03	36.32	.71	31'98	31'98	38.01		34'17	30.78	50.48	29o.88
South-eastern- Delhi	-	•			30.48	44*43	42.08	47°08	36 35	36 <b>3</b> 5	36.35	<b></b>	33'33	<b>3</b> 5*57	44'43	278.33
Submontane-															31.45	
Amiitsar Northern—	•	•	•	•	29*74	48.49	40	44.43	31.08	35.27	36.32		33.53	33.33	• •	320
Kawalpinde	•	•	•	•	28.59	58.38	45'73	47'03	30	30.48	39 06		36 41	33173	48.75	378.13
Western- Mooltan	•	•	•	.	37.6	57'13	44'43	50	34.06	34 84	40		38.13	38 12	•••	290*94
Sind and Balu	chis	tan –	-	į												
Karáchi Shikárpur Questa	:	:	:		:::	40	53°75 40 44 37	65	31'87	27.5 34.37	36.87	:::	35	42°5 38 44 	 	281'25 330
Bombay—							ĺ		ļ							
<i>Deccun</i> — Dharwar								[	. 1					}		
Sho apur Poona .	:	•	:	:			48-75			36 87	42'03	· .		40'57		
Khandesh-				1								!				
Ahmadnagar Dhulia .	:	:	•		::	:::	49'43	:::		41'2 40 I	41 04	::.		38.44		333,33
Gujarat— Surat . Ahmadabad	:	•	:	:	33 96 33 96	52.5	54°06 50	::		37°45 37°5	43'23 41'87		:	49'01 37'5	49.75	 290
Central Provin	ces-								1							1
Western- Nágpur .			•			41	41	49		29				36	39	266.69
Central— Jubbulpore	•	•	•		44'44		44'44	50				j		39.44	44'44	225
Bastern- Raipur .						38	40	.						40	36.37	250
Berar-												-		į		
Básim . Ellichpur	•	•	•	-		 Ru	42°59 50	55.78		32.69 36.37					35.28	
Amráoti	•	:	:		":	56.87	44'37	50.52		36.32	50 44°37	.	·	50 40	40 45	260 260:31
Madras-								1		l			1			1
South, central- Coin batore Salem .	•		:		.:			:		22'5	16.87	29.63	:	56:87 34:27		456 87 325 88
Central-																
Bel'ary Cuddapah Karnul	:	:	:		30'52	44'58				30°31 27°19	30 57	•••		40 	 	348.7 300 
East Coast, cen	tral															
Bast Crast, son	· sth		•		}					•••		10,33		27.19	•••	•••
Madras . Taniore	:	•	:	:	24°11 20°52	39°17 40°94			1		:		:	45'52		345'62
Trichinopoly  Southern—	•	•	•			.			•••	•	•	16.35		•••		
Madura .	•	•	•	·						22.86	24'48			25.62		
Mysore Mysore .					20'42	36.22	60.74	67.2		23.76		19'59		20'99	Fa	
Bangalore					15	43'89	54'87	48'19		24.2		30,26		24.2	52'11	354
<del>-</del>				- 1	- 1					-73	1	5	}	-73	44	376.75

JANUARY 1897 (in rupees and decimals per ten maunds)—continued.

Gúr.	Salt.	Tobacco	Tur-	Grass.	Straw.	Jawar	Bhoose	Sheep,	Goats,	Plough	
		leaf.	meric.			stalks,		per score,	per score.	bullock per pair.	DISTRICTS.
			•								Rajputana—
47.81				5	5	5		140		80	Eastern— Ajmere.
•••		"	***	,	3	3	•••	1		00	Ajmere.
								1			Panjab
		55'42	8o	5	11'41		•••	32		<b>6</b> 0	Southern— Forozpur,
		35 +	0.0	3			•••	3-			Central-
	•••	53°33	72.71	13.38	7.97	5		100	-	46	Lahore.
	•••	80	8o	5'73	8.91	6.67		45		120	South eastern— Delhi.
	•••			5'73	6.67			85			Submontane— Amritsar.
	•••	40	59:37	11'41	12'5	11'41	•			<b>6</b> 0	Northern Káwalpindi,
ļ		ĺ			-	ĺ	·	55			Western-
**	•••	122.81	100	4.01	7.97	5		50		70	Multan.
1											Sind and Baluchistan— Karáchi,
38.13	•••		:::	:::		:::			:::	:::	Shikarput.
	•••	•••	•••				10	to to 14c	]		Quetta.
						ł				1	Bombay— Decean—
46.09								i			Dharwar. Sholapur.
49.11	···	133.81	:::		•••	:::	•••	!	•••		Poona.
			1		1	1			l		Khandesh— Ahmadnagar.
46.67					•••	:				·	Dhulia.
								į			Gujarat— Surat.
				5		8.12					Ahmedabad.
	1			1		1			1		Central Provinces-
				4		5'5		<b>6</b> 0		70	Western— Nagpur,
	38.19	110	80	3'31				40	]	40	Central— Jubbulpore.
	30.5			3 3.		**		40		•	Eastern-
	40	160	22,13		•••				•••		Raipur.
				1		-					Berar
	:::	200	76.32	5-	:::	5.62		50	:::	50	Básim. Ellichpur.
	•••	200	60	·37(a)	•••	'25(a)		50		85	Amráoti,
1	1	1	1	1				1		:	Madras
65.63		102.76	57.5		2.2 6.26			82°5	82.2	60	South, central— Coimbatore,
		102.70	42'4	•••	0 30	***	•	80	80	**	Salem.
43*59			30					6о	60	80	Central— Bellary.
		66.67	46.12	:::	•••		:::	•••	:::	•••	Cuddapah. Karnui.
					6.26						Bast Coast, central— Nellore.
											East Coast, south-
53.44	:::	131.67	57.6	***	•••		•••	55	55		Madras. Tanjore.
	•••	118.38	•••	***	***	•••	•••	•••			Trichinopoly.
		89.74			5.36		•••			50	Southern Madura.
				Ì							Mysore—
46.62		374	70'75	10'71	7'14	2,00	(	100 100	,	50	Mysore.
		419'98	67.45	9°62	25.43	•••		to	<b>}</b>	50 to 80	Bangalore.

(a) Per head load.

J. E. O'CONOR,

Director-General of Statistics.

J. F. FINLAY,

Secretary to the Government of India.

2 G\*

## GOVERNMENT OF INDIA. FINANCE AND COMMERCE DEPARTMENT.

# RETAIL PRICES FOR THE 2nd HALF OF JANUARY 1897. (The figures represent

																	R	ICE.		1	AR OR	BAT	RAOR
		υı	st	RIC	T8	•						Wı	IBAT,	BA	RLEY.	Be	st sort.	Cor	nmon.	(Sor	NE OR OLUM Rhum (416).	(Peni	MBU cillaria cata).
manager of Palacher . We approximate												Half- month of report	half-	of	haite	- 05	Pre- h vious half- t. month	1		Half- month of report	half- month.		hali-
Burma— Tenasserim -	_																						
Mergui Tavoy Moulmein	•			er æt			:	•			:	7 —	, 1 —		 	12 8 2 9 9	11 10	12 14 13 — 11 3	12 0	•••		•••	:::
Pegu (deltaid Pegu Rangoon Thôngwa Bassein		,							•	:	•	6 8 	6 12 	 	••• •• •••	10 2 8 — 10 5 9 12	10 2 7 8 10 5	14 3 9 12 11 10 10 7	11 12				 
Pegu (inland Tharawadi Henzada Prome Toungoo Thayetmyo	•	•	•	•	•	•	•	•				 10 6 8 6	 10 6	•••	•••	12 5 11 8 9 15 14 9 11 10	•	11 1	14 1 11 15 11 1 16 8		•••	 	••• ••• ••
Upper Burma Mandalay Bamo Pakôkku Meiktila	•		,	•			:	:	•	:			10 2 	•••	• · · · · · · · · · · · · · · · · · · ·	9 4 8 8 10 10 8 15		10 2	9 13 10 10 11 9	37 —	37 —		 
Arakan— Sandoway . Kyaukpyu . Akyab				•	•	:	:	:	:	:		***	•••	•••	 	14 14 11 3 11 —	13 8 11 10 12 —	18 12 12 — 13 —	19 10 12 9 14 —			 	 
Surma— Sylhet Cachar	•		:		•		<i>:</i>	•			:	5 112	5 114	:::		9 10 6 14	8 12 6 U	10 8 9 6	10 1 8 14				***
Hill tracts— Khási and Ja Garo Hills . Manipur .									:	:		5	5 8			3 114 4 8 14 8	3 114 4 — 15 —	5 9 10 <del>-</del> 17 8	5 121 10 —		•••		*··
Brahmaput, a- Goäl påra Kámrúp Darrang Nowgong Sibságar Lakhimpur	:	:	:		•		•		• • • • • • • • • • • • • • • • • • • •	•	•	9 — 6 — :: 6 —	10 - 4 12 6 - 	201 201 201 201 201	00- 00- 00- 00-	5 12 5 — 5 — 5 5 5 5 8	5 12 8 4 6 — 5 11 6 —	9 - 10 - 10 - 12 - 12 8 - 1	9 — 9 — 11 — 8 — 10 — 9 —			:	
engal – Bastern hill tra	cts																						
Nágá Hills Lastern—	•	•	•	•	•	•	•	•	•	•	•	**	•••	44.		3 7	3 12	8 —	8 —		•••		
Backerganj Noakhali	•	•	•	•	•	•	,	•		•		***			***	9 —	-	. !	10 -				
Chittagong Tippera Dacca Maimensingh	:	:	:	:	•		• •	•	•	•		6 8 7 4 7 8 7 —	6 8 7 4 7 8 7 –	***		6 8	6 8	9 -	9 -	401	*** *** ***		
Peltais— Anulus	•	•						•	•	•						9 12	9-	. 3	10 8			···	
24-Parganas	•	•	•	•	•	•	•	• •	•	•	$\cdot  $				- 1	7-	6 -		10 -			•••	
Midnapur  Howrah Calcutta Hooghly Nadis (Krishn Jessore	ıga	h)	•	•	•	•	•	•				7 10	5 5		o —	9 — 6 6 7 8 5 II	8 - 8 6 7 8 2	to 11 — 10 8 8 — 8 8 9 2	8 8 9 2	0 1			8
Faridpur .	•	•	•	•	•	•	•	•	•			1				5 4			9 8	:::		:::	

### the number of sers (of 80 tolds) and chittacks sold for one rupee.)

RAGI	UA OR (Rleu coro- na).	OR K. ITA MIL (See	NGNI AKUP, LIAN LIKI Aria	CHE CHC KADA	JLA, Alay Jnaga <i>Icet</i>		Mars).	CAI P (Caj	AR, OR IUR, IJAN KA IGHUS ICHS).	SA	ALT.	Districts,
of	Pre- vious hall- month.	month	half-	month of	halt-	Half- month of report.	vious half-	Half- month of report.	halte	Half- month of report.	Pre- vious half- month.	! <u> </u>
				 9 5	  y 5		14 —	5 11		15 —	15 — 14 3 14 —	Burma —  2 cnaverim — Mergui, Tavoy. Moulincin and Amberst.
•••		: ::	 	11 2 9 8	11 2 10 — 8 10	20 8  	20 8 	9 — 7 — 	9 — 7 10 	14 3 17 — 13 5 15 1	14 3 18 — 13 5 15 1	Pegu (deltaic)— Pegu. Rangoon. Thôngwa. Bassem.
•••				10 g  5 Io 9 1	3	   22 8	22 8	4 7 8 1  5 12	5 — 8 1  5 12	14 4 16 2 11 5 14 4 11 9	16 2 11 5 14 3 11 9	Pegu (inland)— I harawadi. Henzada. Frome. Toungoo. I hayetmyo.
•••		i		8 4 8 13 10 - 12 8	8 4 9 6		• ••• •4 7	7 8 0 14 6 — 5 14	7 6 6 14 6 <del>-</del> 7 2	10 — 0 7 14 3 14 4	16 <del>-</del> 6 7 14 3	Upper Burma— Mandalay. Bamo. Fakōkku. Meiktiia.
••			•	i — y —	6   9		<b>†</b>	 6 —	 5 8	18 10 24 8 13 —	18 10 24 8	Arakan — Sandoway, Kyaukpyu, Akyab,
			:	9 4	8 — : 6 10		!		••• ••	8 12 8 —	8 A 7 91	Assam —  Surma—  Sylhet. Cachar.
 			•••	6 S 8 —	6 8 8 —	16 — 	16	б <sup>*</sup> 8 3 —	0 8 3 —	7 — 7 — 3 —	7 — 7 — 3 —	Hill tracty— Khasi and Jaintia Hills, Garo Hills, Manipur,
00- 00- 000 00- 10-				8 —   8 —   9 —   7 9   7 —	8 — 7 12 8 8 8 — 8 0 8 —		::: ::: ::3 —	6 — 6 11	6 8  	9 — 9 — 9 8 8 — 8 14 7 8	9 - 9 8 10 - 8 - 8 14 8 -	Brahmaputra— Godipara. Kamrup. Darrang. Nowgong. Sibsagar. Lakhimpur.
<b></b>			•••	4 —	4-	•••		4-	4-	4 -	4 —	Bengal— Eastern hill trac s— Nága Hills.
***	•••			8 <b>-</b>	9 — 8 —	•••		•••	•••	9	9 4	<i>Bastern</i> —  Backerganj.  Noakhali,
***	•••	•••	  	8 — 8 — 9 4 8 —	7 8 8 - 9 4 8 -	•••	•••	8 — 9 — 8 —	8 — 9 2 8 —	3 — 9 — 9 — 3 —	8 — 8 — 9 — 8 —	Chittagong. Tippera. Darca. Maimensingh.
		8	000 000 000 000 000 000	9 - 10 - 8 13 13 19 19	9 — 10 — 10 — and 10 8 10 8 10 — 9 8 10 10	}	 10 11 	9 — 9 — 13 — 9 — 10 — 7 8 15 4 10 —	9	8 —  10 —  10 —  10 m  10 m  8 14  9 —  10 5  8 12	8 — 9 — 10 — 8 14 9 — 10 5 8 12	Deltaic— Khulna.  24-Parganas.  Midnapur.  Howrah. Calcutta Hooghly. Nadia (Krishnagarh). Jessore. Faridpur.

RETAIL PRICES FOR THE 2nd HALF	OF JANUARY 1807 -continues.	(The flaures
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	1		R	CE.	JAWAR OR	BAJRA OR
DISTRICTS.	WHEAT.	BARLEY.	Best sort.	Common.	GHOLUM (Sorgnum vuigare).	GUMHU (Penicillaria spicata).
	Half- Pre- month vious of half- report. month	Half- Pre- month vious ot half- report. wonth.	Half- Pre- month vious of half- report. month.	Half- Pre- month vious of half- report month.	Half- Pre- month vious of half- report. month.	Half- Pre- month vious of half- report, month
Bengal-continued.						mouth
Central Bankura						
Bardwan Birbhum	8 14 8 14 8 4 8 4 7 8 7 8		7 8 8 4	9 12 10 -		•••
Murshidabad	7 8 7 8	10 - 10 -	8 - 8 -	9- 96	***   ***	***
Santhal Parganas	7 6 7 4		8-178	10 - 10 4		***
Bogra	7 154 7 8	15 - 15 -	78 78	9 6 9 71	•••	
Malda		•••	8 4 8 4	9 12 9 6		
	8 —		•••	10 - 9 -		12 -   11 -
Northern - Rangpur	ļ ļ	}	_		;	
Dinajpur	8 12 8 -	•••	8 - 7 3	10 8 10 -		
	7 8 7 8	•••   •••	7- 7-	9 -   9 -	:::   :::	***   ***
Halls— Darjeeling	6- 6-	7- 68	58,58	8 - 8 -		
Orissa—	-	, -   0 8	2 2 8	8 — 8 —	•••	•••
Puri Cuttack	69 69		7 14 7 14	10 8 10 8		ļ
	7 4 7 4		7 4 7 4	11 13 11 13	•••	
Balasore	10 - 8 -	9 8 8 -	} to   10 -	12 - 11 -		,
Chota-Nagpur— Singhbhum			(10 -	1		***
•	8 — 10 —	••• •••	10 - 11 -	11 - 12 -	•••	*** { ***
Mánbhum	8 - 9 8		9 - 10 8	10 8 11 -		
Lohárdaga	6- 6-	,	1	: }		•••
	8 - 8 -		8 -   8 -	9- 9-		
Palamau Hazaribágh	7 14 8 1		7 5 7 5	8 11 9 4		· 1
Bihár, south-	7 8 7 8	10 - 10 -	6-	8 - 8 -		***   ***
Monghyr	8 - 8 12	11 - 13 -	6 - 6 8	98 92		1
Gaya	8 - 8 -		_			***
Patna				9 - 9 -	10 12	•••
Shahabad	9 - 9 8	13 - 12 -	9 8 9 -	10 6 10 2	11 8 11 8	
	and to 8 12 0 —	}  11 <b></b> } :	to 8 -	10 -   to	10 8	
Bihár, north-	, y –		ا و	(10 - )	'	
Purnea Bhágalpur	10 4 10 -		8 12 8 8	10 - 10 -		
Darbhanga		11 6 11 6		10 2 10 2	***	•••
Muzaftarpur Saran	8 - 8 -	12 - 11 -	7- 7-	9 - 8 -	::	
Champáran		12 — 12 —	8 - 8 -	9 8 9 8		•••
IW. Provinces -			1 1		•••	•••
Eastern—						1 1
Mirzapur					1	1 1
Benaros Ghazipur	8 414 2 11	9 10 8 8	6 7 6 9 7 1 6 12	7 13 7 11	9 9 9-	9 3 8 13
Jaunpur	8 5 7-	10 8 8 12	_ '   '   '   -	y 8° 8 7 1	11 8 10 -	10 8 9 4
rainingual	7 6 7 2	8 12 8 4	6 4 6 4		10 4	9 - 8 -
Central— Banda						, -
Fatehpur Hamisuus	8 8 8 - 7 4 7 -	8 8 8 8 8	7 8 5 8 5 8		10 8 9 12	
Jalaun	7 11 7 7 7 7 8 7 8	8 8 8 -	6- 6-	7 14 7 5	9 11 9 12	8 - 8 - 8 11
Jhánsi .	9 8 8 12	0 - 9 8	6- 6-	8 12   7 -	98 98	8 12 8 12
Etawah Farukhahad	8 8 8	9 - 8 8	5 - 6 -	8 - 8 - 1	0 12 10 8	9 8 9
Mainpuri	8 8 7 14 8 4 7 11	9 31 8 1 1	5 3 5 14	8 8 8 -		9 - 8 8
		10 4 8 14	5 4 5 4	2001	9 14 8 12	8 8 8 6
Western—				'		9 2 8 14
Agra		10 8 9 -	5 - 5 -		1 8 10 8	0- 98
Muttra Aligath	8 12 8 8 8 12 8 8	9 12 9 6	6- 6-	7 12 7 12 1	0 12 10 4 1	0 -   8 15
Bulandshahr		9-	5 - 5 -	_ ( ,		9 4 9 -
	9 - 8 12	8 9 8	5 - 6 -	7 8 8 - 1		9 8 9 -
Submontane, east-						-   " -
Ballia Azamgarh		0 - 10 -	6 4 6-	9- 88		
		8 14 8 14			J     1	0 - 10 - 1
Gorakhpur Basti	7 7 7 7 7 7 7 7 8 6 8 5 1	0 5 9 14	5 14 5 14 5 14 5 14 6 12 6 14	8 2 8 2 8 2		8" 2 8" 2

## represent the number of sers (of 80 tolus) and chittacks sold for one rupes.)

RAGI 1194	UA OR (Klou- core- na).	OR K	NGNI AKUH, MIAN MILET Plaria MICA).	CHR CHC KAD			AIRE Mays).	(Ca	HAR, OR HUR, IDIAN PRA Ganus Itcus).	Ì	ALT.	Districts.
Half- month of report.	Pre- vious half- month-	month of report	hali-	Half- month of report		Half- month of report.	Pre- vious half- month.	Half- month of report	hali-	Half- month of report.	Pre- vious half- month.	-
				9 8 11 — 9 6 12 — 9 7 10 — 8 4 11 4	9 8 10 12 9 — 12 — 9 4 10 — 7 8 11 4	  12 4  	12	9 4 14 8 7 8 14 — 13 2 10 8 	9 4 13 - 7 8 13 4 13 - 5 12 	9 8 10 8 11 — 10 4 9 4 9 9 — { and 9 8 }	9 8 11 4 10 4 9 4 7 14 9 — 2 and 9 8	Bengal—continued.  Central— Bankura. Bankura. Baruhan. Bruhham. Murshidabad. Santhal Parganas. Pahna. Bogra. Rajshahi. Malda.
 	•••			9 8 9 <del>-</del> 9 8	9 — 9 9 9 8	12 8	12 8	7 — 8 —	7 —	8 — 9 7 8 8	8 — 9 7 8 4	Northern— Rangpur. Dinajpur. Jalpaiguri.  Hills—
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	 12 8 14 8	8	 11 4 14 —	9 8 11 8 11 4		10 12 10 8 11 12	11 4 to 8	10 8 13 — 16 —	11 2	9 - 10 - 10 -	9 12 10 — 9 — 9 8	Bihdr, south — Monghyr.  Gaya.  Patna.  Shababad.
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## RETAIL PRICES FOR THE 2nd HALF OF JANUARY 1897 -continued (The figures represen

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12 14 11 —  14 — 11 —	12 14 11 — 14 8 11 —	10 4 10 - 8 - 10 - 10 -	10 4 10 — 8 — 10 —	9 8 9 4 10 4 10 4 9 8 9 12	9 6 9 - 10 4 10 12 9 8 9 8	10 8 10 12 11 —	10 2 10 8 10 12 12 — 10 8 11 8	8 5 8 — 112 — 11 8 8 4 11 0	8 5 8 - 12 - 11 8 8 - 11 -	10 8 10 - 10 8 10 4 11 -	10 8 10 8 11 4 11 -	Northern— Fyzabad. Barabanki. Gomda. Bahraich. Sitapur. Kheri.
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#### RETAIL PRICES FOR THE 2nd HALF OF JANUARY 1897-continued. (The figures

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# RETAIL PRICES FOR THE 2nd HALF OF JANUARY 1897 -concluded. (The figures

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Shimoga , Chitaidreg	. :	:	:	:	:	:	:	:	:	8 6	7 14	6-	8 <del>-</del>	8 2	8 —			10 13	10 13	···	 
Coorg		•				•			.;	4 4	6	+-	5 -	8 <b>&amp;</b>	8 8	ı3 — <sup>;</sup>	3				
Aden	•		•	•	•	•	•	•	·	5 10	5 10		•••	5 10	5 10 .	0.4		 v 3 1	0	7 —	7 —
				<del></del> .							<del></del> +	Not so	d. d.		÷			-7		- Tanada ab anai	

represent the number of sers (of 80 tolas) and chittacks sold for one rupee.)

RAGI	UA OR   (Bleu-   coro-   na).	OR K	NGNI ADUN, LIAN LI.ET !aria ica).	CHE CHE KAD OR SI (Ci	AM, ONA, OLA, OALAY UNAGA icer Inum).		Mays).	CAI P (Caj	AR, OR UR, DJAN BA GHUS)	SA	LT.	Districts.
Half- month of report.	Pre- vious half- month	Half- mont b of report.	Pre- vious hal- month.	Half- month of report.	Pre- vious halt- month	Half- month of report	half-	of	Pre- vious half- month.	Half- month of report.	Pre- vious half- month.	
				10 I 10 — 10 8 10 8 9 — 10 II	10 5 10 — 10 8 10 — 10 8 9 — 11 4 10 8				 7 8 8 8 - 8 - 9 - 10 - 12 1	9 2 10 11 9 — 10 — 9 8 9 2 9 — 9 8 10 4	9 2 10 1 9 12 9 2 9 2 9 8 9 6	Central Provinces—contd.  Central— Narsinghpur. Saugor. Damoh. Jubbulpore. Mandla. Seoni. Balághát. Bhandára. Chánda.
	, ,	  	 	8 — 9 8 8 —	9 2 10 8 8 —	•••	: :	9 2 9 12 9 —	9 2 10 8 3 —	9 2 9 — 9 4	9 2 10 — 9 4	Eastern— Biláspur. Raipur. Sambalpur.
		: :: :: :: ::		9 12 12 — 11 — 8 — 10 —	9 12 11 8 10 — 8 — 10 — 9 8	 	  	9 — 9 — 9 — 12 — 8 — 12 —	8 8 10 — 9 8 13 — 10 — 9 —	10 — 9 — 11 8 10 — 11 — 9 8	10 — 9 — 11 8 10 — 11 — 9 8	Berar—  Buldéna. Basim. Akola. Ellichpur. Amráoti. Wun.
14. 7	15_15	•	•	12 3 13 2 14 4	12 3 13 12 14 —	•	•	10 8	9 4	8 12 5 12 9 4	8 4 8 12 9 —	Nizam's Territories—  Secundorabad. Bolaram. Chadarghat.
•••								 	· ·	12	12 —	Madras—  Malabar Coast—  Malabar.  S. Canara.
10 11 s	21 5	::	:	 :	:-	:::		:::	· · ·	10 11 10 10 11 5	10 11 10 10 11 5	South, central— Combatore. Nugurs. Salem.
16 8 15 8 16 - 14 3	18 - 1	:-					: !		1 	10 13&12- 11 8 12 3 10-4&12 -	11 8	Central— Hellary. Anantapur. Cuddapun. K trnut.
14 — 15 3 : 14 11 :					: !					13 3	11	East Coast, north— Ganjam. Vizagapatam. Godavaci.
17 14 1 19 3	17 4					.: ;		··· !	<u>:</u>	13 3	13 5	Ext Coast, central— Kistus. Neliore,
15 2 ; 19 3 1 24 5 1	16 1 <sub>0</sub> 15 2 16 13 21 8 28 1.								  	13 8 12 8 14 8 12 13 12 14 11 5	12 8 12 8 13 2 13 13 14 14 11 0	East Co. 5t., south— Madras. Chingleput, N. Arcot. S. Arcot. Tanjore. Tichinopoly.
23 5	21 11	.				::		•• ••	• • •	13 13	13 S	Southern— Atanevelly. Madura.
23 — 25 — 24 — 19 15	22 —   25 —   24 —   19 15	23 -	22	8 — 8 8 7 8 8 8 10 — 11 9	8 — 8 8 8 7 4 8 — 7 12 9 — 9 7 8 —	s 8	8 8	14 — 14 — 14 8 15 — 13 8 14 —	14 S 14 - 13 - 13 - 13 - 13 - 13 - 11 - 11 -	10 - 9 8 9 8 10 8 9 - 10 8	10 8 9 8 10 4 10 8 9	Mysore— Mysore. Bangalore. Kolar. Fumkur. Hassan Kadur. Shimoga. Chitaldrug.
20 8	19 8			10 —	15 8			6 4		32 —	10 —	Coorg — Coorg. Aden.

• Not sold.

J. E. O'CONOR,

Director-General of Statistics.

J. F. FINLAY,

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#### GOVERNMENT OF INDIA.

### DEPARTMENT OF REVENUE AND AGRICULTURE.

### IMPORTS and EXPORTS of FOOD-GRAINS and PULSE.

(Indian maunds).

[Net imports +].

[Net exports -].

				_		[Net expor	rts —]	· 		
PRINCIPAL PO	RTS				-				Week ending 6th March 1897.	1st November 1896 to 0th March 1897.
						1			207.046	2.22
CALCUTTA .	•	•	•	•	•	Imports Exports	•		297,046 Not yet received.	3,394,074 2,280,686 (up to preceding week.)
Rangoon .	•	•	•	•	•	Imports Exports	•	•	5,798 1,069,936 —1,064,138	193,011 12,237,352 —12,644,341
Madras .	•	٠	•	•	•	Imports Exports	•	•	43,900 6,000 +37,900	251,4co 97,9co + 153,5co
Вомвач .	•	•	•	•		Imports Exports	•		79,800 113,700 —33,900	3,509,850 2,007,250 + 1,502,600
KARACHI.	•	•	•	•	•	Imports Exports	•	•	12,800 41.300 —28,500	866,800 5.319,000 —4,452,200
PROVINCES AN	ID I	DIST	RICT	rs—						
BENGAL-										30th January to
Patna Division	1									oth March 1897.
Patna .	•	•	•	•	•	Imports Exports	•		30,300 26,100 +4.200	163,400 138 400 +25,000
Gaya .	•	•	•	•	•	Imports Exports	•	•	1,200 500 <b>+</b> 700	16,400 83,500 —66,600
SHAHABAD	•	•	. •	•	•	Imports Exports	•	•	8,600 8,300 +300	46 700 24,500 + 22,200
Sáran .	•	•	•	•	•	Imports Exports	•	•	39.700 1,600 + 38,100	204,200 52,100 + 152,100
Chaupáran	•	•	•	•	•	Imports Exports	•	•	8,300 300 +8,000	90,200 6,600 +83,600
Muzaffarpur	•	•	•	•	•	Imports Exports	•	•	25,000 700 + 24,300	45,900 1,600 + 44,300
DARBHANGA	•	•	•	•	•	Imports Exports	•	•	8,700 24 900 — 16,200	68,400 50 200 + 18,200
Bhagalpur Di	visio	n—							,	
Monghyr (in	com p	lete)	·•	•	•	Imports Exports	•	•	4,000 26,800 —22,800	18,100 428,100 —410,000

#### IMPORTS and EXPORTS of FOOD-GRAINS and PULSE -continued.

(Indian maunds).

[Net imports +].

[Net exports -].

							Week ending 6th March 1897.	30th January to 0th March 1897.
BENGAL—contd.								
Bhagalpur Division-	conid.							
Bhágalpur .		•	•	Imports Exports	•		12 500 —488	22,452 368,323 —345,871
Purnea	•		•	Imports Exports	•		2,100 600 +1,500	11,147 19,043 —7,896
MALDA	•	•	•	Imports Exports	:	•	•••	 7∞0 —7∞0
Santhal Parganas (inc	omplete			Imports Exports	•	•	4,200 49,200 —45,000	20,000 186,200 —166,200
Rajshahi Division-								
Rajshahi (incomplete)	•	•	•	Imports Exports	•	•	11,100 1,800 +9,300	124,900 12,500 + 112,400
DINAJPUR (incomplete)	• •	•	•	Imports Exports	•	•	400 16,900 —16,500	700 150,900 —150,200
JALPAIGURI		•		Imports Exports	•	•	14,600 300 +14,300	51,900 972 +50,928
Darjeeling	•	•	•	Imports Exports	•	•	5,102 200 +4,900	26,500 900 + 25,600
Rangpur . •	• •	•	•	Imports Exports	•		1,000 2,100 —1,100	5,600 16,800 —11,200
Bogra	• •	•	•	Imports Exports	•		100 14,400 —14,300	500 97,200 96,700
Pabna (incomplete)		•	•	Imports Exports	•		10,900 30 <b>3</b> + 10,600	85,700 9,200 +76,500
Dacca Division—								
DACCA (incomplete).	••	•	•	Imports Exports	•		500 1,500 —1,000	1,800 4,700 —2,900
- Narainganj •	•	•	•	Imports Exports	:		•••	20,000 149,900 —129,900
Maintensingh .	<b>.</b> .	•	•	Imports Exports	•		1,147 10 +1,137	65,146 2,230 +62,916
FARIDPUR	•	-	•	Imports Exports	•		5,600 3,700 + 1,900	18,400 8,700 + 9,700
Backerganj .	• •	•	•	Imports Exports	•		Nil. 200 —200	Nil. 11,900 —11,900

## IMPORTS and EXPORTS of FOOD-GRAINS and PULSE-continued.

(Indian maunds).
| Net imports + ].

[Net exports -].

								Week ending 6th March 1897.	30th January to 6th March 1897.
BENGAL—contd.									
Chittagong Divis	sion—								
Tippera .	• •	•	•	•	Imports Exports	•	•	400 1,800 —1,400	4,000 11,600 —7,600
Noakhali .	• •	•	•	•	Imports Exports	•	•	-100 -100	1,700 -1,600
CHITTAGONG		•	•	•	Imports Exports	•	•	21,000 28,000 —7,000	75,800 35.500 +40,300
Burdwan Divisio	n						İ	_	-
Burdwan .	•	•	•	•	Imports Exports	•		3,300 77,100 —73,800	25,200 367,800 —342,600
Віввним	•	•	•	•	Imports Exports	:	•	600 43,100 —42,500	5,000 855,200 —853,200
Hooghly (incomp	lete).	•	•	•	Imports Exports	•		3,400 1,100 + 2,300	17,000 5,900 +11,100
Presidency Divis	ion—							i	
24-Parganas	•	•	•	•	Imports Exports	:	:	1,100 100 +1,000	11,500 13,300 —1,800
Nadia • •	•	•	•	•	Imports Exports	•	•	19,800 51,700 —31,900	181,500 202,400 —20,900
MURSHIDABAD .	•	•	•	•	Imports Exports	•	:	1,700 17,100 —15,400	4,500 81,400 —76,400
JESSORE	•	•	•	-	Imports Exports	•		19,500 11,300 +8,200	59.700 32,300 + 27,400
KHULNA	• •	•	•	•	Imports Exports	•		•••	 9.500 —9,500
Chota Nagpur Div	ision—			ļ					
Hazáribagh .	•	•	•	•	Imports Exports	•		6,400 100 +6,300	42,800 700 + 42,100
Lohárdaga (prece	ding wee	rk)	•	•	Imports Exports	•	•	***	4,200 3,700 +500
Ма́пвним	•	•	•	•	Imports Exports	•		14,200 100 +14,100	34,000 1,000 +33,000
Singhbhum (incom	plete)	•	•	•	Imports Exports	:	•	200 2,900 —2,700	1,300 12,500 —11,200
RANCHI (preceding	week)	•	•	•	Imports Exports	:		196 642 —446	196 642 —446

### IMPORTS and EXPORTS of FOOD-GRAINS and PULSE-continued.

(Indian maunds).

[Net imports +].

[Net exports -].

After personal account it depositions due control							Week ending 6th March 1897.	30th January to 6th March 1897.
BENGAL—concld.								
Orissa Division—								
CUTTACK .		•	•	. Imports Exports	•		 	81,500 -81,500
BALASORE .		•	•	. Imports Exports	:		500 35,100 —34,600	3,800 221,300 -217,500
Puri (incomplete		•	•	Imports Exports	•		906 — 906	240 1,147 — 907
NORTH-WESTE	ERN F	PR <b>O</b> VI	NCE	s-				
Meerut Division	1							
Saháranpur	• •	•	•	. Imports Exports	•	•	13,528 2,646 +10,882	84,637 18,951 +65,686
Muzaffarnagar		•	•	. Imports Exports	•	•	22,400 700 + 21,700	119,200 11,900 +107,300
MEERUT .		•	•	. Imports Exports	:		41,300 3,800 +37,500	133 200 9,900 +123,300
Bulandshahr			•	Imports	•		1,700	10,500
	•	-		Exports	•		1,900 —200	24.300 —13,800
ALIGARH .		•	•	Imports Exports	•	•	18,000 700 + 17,300	33,100 22,900 +10,200
Agra Division-	_							
MUTTRA .	•	•	•	. Imports Exports	•		7 <b>.</b> 55 <b>7</b>  + 7.557	#3,102  +23,102
Agra .	•	• •	•	- Imports Exports	•		24,900 6,500 + 18,400	102,400 60,000 + 42,400
FARUKHABAD .	· •		•	Imports Exports	•		7,000  +7,000	50,500 200 + 50,300
Mainpuri .	•	• •	•	. Imports Exports	•		800  +400	9,900
Etáwah .	•		•	. Imports Exports	•		3,000 1,300	+9,600 \$2,000 4,000
Етан (incomple	te)		•	. Imports Exports	•		+1,700 1,600 700	9,900

### IMPORTS and EXPORTS of FOOD-GRAINS and PULSE -continued.

(Indian maunds).

[Net imports +].

[Net exports -].

	_			(Net exp	orts -	].		
•		ab and Eligi Tig payers	,				Week ending 6th March 1897.	30th January to 6th March 1897.
NORTH-WESTE -confd.	ERN	PRO	VINCES					
Rohilkhand Div	ision-							
Bijnor (incompl	ete)	. •	•	Imports Exports	•	•	19,900 1,000 + 18,900	63,600 1,400 +62,200
Moradabad	•	• •	•	Imports Exports	•	•	23,200 3,900 +19,300	110,500 24,600 +85,900
Shahjahánpur	•	• •	•	Imports Exports	•	•	12,023 801 +11,222	30,215 1,198 + 29,017
Budaun .	•		•	Imports Exports	•	•	300 200 + 100	2,100 500 +1,600
Pilibít .	•	. •	• ,	Imports Exports	:	•	5,900 300 + 5,600	33,300 1,200 +32,100
Allahabad Divis	ion							
CAWNPORE .	•		•	Imports Exports	•	•	24,100 8,900 +15,200	331,000 56,000 + 275,000
FATEHPUR .	•		• •	Imports Exports	•	•	11,000 9 + 10,991	34,900 609 +34,291
Bánda .	•	• •	•	Imports Exports	•	•	7,700 100 + 7,600	55.700 700 + 55,000
Hamfrpur .	•	• •	•	Imports Exports	•	•	1,900 200 + 1,700	15,400 400 +15,000
ALLAHABAD	•		•	Imports Exports	•	•	29,000 600 + 28,400	490,300 2,900 +487,400
Juánsi •	•	•	•	Imports Exports	•	•	7,200 1,100 +6,100	40,200 3,600 + 36,600
JALAUN •	•		•	Imports Exports	•	•	700 Nil +700	15,100 500 +14,600
Benares Divisio	n-							
Benares .	•	• -	. ;	. Imports Exports	•	•	16,500 1,900 +14,600	92,900 6,900 +86,000
Mirzapur .	•	• '•	•	. Imports Exports	•	•.	9,400 700 +8,700	22,000 2,300 + 19,700
Jaunpur :	•	,, <u> </u>		Imports Exports	:	•	9,300 +9,300	70,400 1,800 + 68,600

## IMPORTS and EXPORTS of FOOD-GRAINS and PULSE -continued.

(Indian maunds).

[ Net imports +].

[ Net exports -].

							Net export				
										Week ending 6th March 1897.	30th lanuary to 6th March 1897.
NORTH-WE	ST	ERN	PI	ROVI	NCES	5					
Benares Di	visi	on—co	oncid.			1					
GHAZIPUR	•	•	•	•	•		Imports Exports	:		<b>2,</b> 000 <b>2,</b> 900 — 900	33,400 5,600 + 27,800
Gorakhpur	Div	rision				-			-		
Basti	•	•	•	•	•	•	Imports Exports	•		1,000 3,100 — 2,100	17,800 11,200 +6,600
Gorakhpur		•	•	•	•		Imports Exports	• .		4,000 2,700 + 1,300	***
Kumaun Di	visi	on				- 1			- 1		
Garhwál	•	•	•	•	•	•	Imports Exports	•		Nil + 100	5∞  +5∞
Naini Tal	ı		•	•	•		Imports Exports	•		1,000 800 +200	***
OUDH-									-		
Lucknow I	)i <b>v</b> i	sion-	•						}	a6 aaa	<b>9</b>
Lucknow	•	•	•	•	•	•	Imports Exports	•		36,300 1,900 +34,400	87,400 4,000 +83,400
Unao	•	•	•	•	•	•	Imports Exports	•		300 Nil +300	51,700  +51,700
							Imports		-	10,500	122,000
RAE-BAREL	I	•	•	•	•		Exports	•		200 + 10,300	2,000 +120,000
SITAPUR	•	•	•	•	•	•	Imports Exports	•		1,500 1,300 + 200	3,300 10,700 —7,400
KHRRI	•	•	•	•	•	•	Imports Exports	•		5,000 2,800 +2,200	5,700 29,900 —24,200
Hardoi	•	•	•	•	•	•	Imports Exports	•	•	17,800 1,000 + 16,800	81,700 2,300 +79,400
Fyzabad I	)i <b>v</b> is	sion—							1		
FYZABAD	•	•	•	•	•	•	Imports Exports	•	•	12,100 4,000 +8,100	80,800 9,500 + 71,300
GONDA	•	•	•	•	•	•	Imports Exports	•	•	16,100 1,800 +14,300	61,900 11,200 + 50,700
Bahraich	ī	•	•		•	•	Imports Exports	•	•	200 1,200 1,000	1,200 10,700 -9,500
Barabane	:1	•	•	•	•	•	Imports Exports	•	•	8,100 6,400 +1,700	14,300 7,400 +6,900
AJMERE-I	ME	RWA	RA		•	•	Imports Exports	•	•	6,700 6,400 + 300	15,503 15,500 Wil

### IMPORTS and EXPORTS of FOOD-GRAINS and PULSE-continued.

(Indian maunds).

[Net imports +].

[Net exports -].

									Week ending 6th March 1897.	30th January to 6th March 1897.
PANJAB—										
Delhi Divisio	n—									
Hissar .	•	•	•	•	•	Imports Exports	•	:	55.700 1,800 + 53,900	157,200 5,500 + 151,700
ROHTAK .	•	•	•	•	•	Imports Exports	•	•	100 600 —500	2,000 2,800 —800
Gurgáon .	•	•	•	•	•	Imports Exports	•		8,800 1,400 +7,400	34,200 20,000 + 14,200
Delhi .	•	•	•	•	•	Imports Exports	•	•	42,000 8,400 + 33,600	223,300 39,300 +184,000
Karnál .	•	•	•	•	•	Imports Exports	•	•	2,200 400 + 1,800	26,900 4,000 + 22,900
Ambala .	•	•	•	•	•	Imports Exports	:	-	17,000 1,100 + 15,900	116,500 19,000 + 97,500
Simla .	•	•	•	٠	,	Imports Exports	•	•	1,000 ••• + 1,000	8,600 200 +8,400
Jalandhar D	ivision	-								
JALANDHAR	•	•	•	•	•	Imports Exports	•		700 8,800 —8,100	6,600 77,700 —71,100
Ludhiana .	•	•	•	•	•	Imports Exports	•		5,200 25,500 —20,300	29,600 164,600 —135,000
FRROZPUR .	•	•	•	•	•	Imports Exports	•		7,900 23,400 —15,500	36,800 171,700 —134,900
Lahore Divis	sion—							-	- Art or Art or Art or	
Multan .	•	•	•	•	٠	Imports Exports	•		10,300 4,300 + 6,000	48,700 21,600 + 27,100
JHANG .	•	•	•	•	•	Imports Exports	•	•	200 600 —400	4,600 1,100 +3,500
Montgomery	•	•	•	•	•	Imports Exports	•	•	9,600 300 + 9,300	36,800 3,900 + 32,900
Lahore .	•	•	•	•	•	Imports Exports	•	•	21,089 872 +20,217	120,661 18,875 + 101,786
Ameitsae .	•	•	•	•	•	Imports Exports	•	•	7,000 3,700 +3,300	40,400 50,500 — 10,100
Gurdáspur	•	•	•	•	•	Imperts Exports	•	•	700 8,700 —8,000	6,700 46,700 —40,000

### IMPORTS and EXPORTS of FOOD-GRAINS and PULSE-continued.

(Indian maunds).

[Net imports +].

[Net exports -].

								_	Week ending 6th March 1897.	30th January to 6th March 1897
PAN JABconcld	•									
Ráwal Pindi D	1715101	1-								
Siálkot .	•	•	•	•	•	Imports Exports	•		1,200 2,900 —1,700	9,100 24,000 —14,900
Gujrát .	•	•	•	•	•	Imports Exports	•		9,500 100 + 9,400	50,200 2,000 + 48,200
Gujránwála	•	•	•	•	•	Imports Exports	•		6,400 1,200 +5,200	21,700 17,300 +4,400
Shahpur .	•	•	•	•	•	Imports Exports	•	•	4,200 900 +3,300	15,100 2,800 +12,300
JHELAN .	•	•	•	•	•	Imports Exports	•	•	13,444 842 + 12,602	78,939 3,460 +75,479
Ráwalpindi	•	•	•	•	•	Imports Exports	•	•	21,100 4,900 +16,200	126,151 13,200 + 112,951
Pesháwar Divi	sion—	•								·
Pesháwar .	•	•	`•	•	٠	Imports Exports	•		10,200 15,000 —4,800	43,300 76,200 —32,900
Derajat Divisio	n—									ı
Bannu .	•	•	•	•	•	Imports Exports	•		<i>Nil</i> 5,400 —5,400	300 20,200 —19,900
DERA ISMAIL KI	IAN (ind	com pl	lele)	•	•	Imports Exports	•	•	900 8,202 —7,300	3,600 30,400 26,800
Muzaffargarh	•	•	•	•	•	Imports Exports	:		16 3,500 —3,484	3,116 18,300 —15,184
BOMBAY PRE		NC	?—							
Guzerat Divisi	on—									
Ahmadabad.	•	•	•	•	•	Imports Exports	•		11,600 3,800 +7,800	44,800 16,400 + 28,400
Kaira .	•	•	•	•	•	Imports Exports	•	•	10,000 10,700 —700	25,400 31,300 —5,900
Panch Maháls	•	•	•		٠.	Imports Exports	•		250 39,018 <b>—38,7</b> 68	2,656 137.443 —134,787

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### IMPORTS and EXPORTS of FOOD-GRAINS and PULSE-continued.

(Indian maunds).
[Net imports +].
[Net exports -].

							Net exp	orts —	]-		
						10000				Week ending 6th March 1897.	30th January to 6th March 1897.
BOMBAY P	RESI	DE	исл	Zcos	ntd.						
Guzerat Di	vision	1— <i>co</i>	ntd.				1				
Вколсн	•	•	•	•	•	-	Imports Exports	•	•	10,100 1,600 +8,500	36,800 37,500 — 700
SURAT	•	•	•	•	•	•	Imports Exports	•	•	11,800 3,900 +7,900	73,300 26,400 + 46,900
Deccan-									ľ		
Khandesh	(incon	n pleti	:)	•	•	•	Imp <b>orts</b> Expo <b>r</b> ts	•		11,700 <i>Nil</i> +11,700	79,300 300 + 79,000
Nasik	•	•	•	•	•	•	Imports Exports	•	-	13 500 3,200 +10,300	45 010 11.600 + 33.400
AHMADNAGA	ar ( <i>þi</i>	recedi	ัทg w	eck)	•		Imports Exports	•	•	16,200 2,800 +13.400	23.200 9.250 +14.000
PCONA	•	•	•	•	•	•	Imports Exports	•	•	32,800 490 + 32,400	71,821 1,700 +70,121
SHOLAPUR	•	•	•	•	•	•	Imports Exports	•		4,800 3,500 +1,300	10,100 17,200 —7,100
Satara (p	) ecedii	ng w	eck)	•	•	•	Imports Exports		•	9,547 403 +9,144	21,947 1,803 + 20,144
Karnátak	•										
Belgaum	•	•	•	•	•	•	Imports Exports	•	•	13,700 1,900 + 11,800	38,500 114,100 —75,600
Bijápur	•	•	•	•	•	•	Imports Exports	•	•	13,300 500 +12,800	52,700 1,500 +51,200
Dharwar	•	•	•	*	<u>.</u> 1	•	Imports Exports	6	•	6,200 18,100 —11,900	9,533 36 421 —26,888
Tanna	•	•	•	\$	·•	•	Imports Exports	•	•	1,000 2,200 —1,200	6,600 56,100 —49,500
Kolaba .	•	•	•	•	:	•	Imports Exports	•	•	3.312 15.560 — 12,248	29,312 41,760 —12,448
KOLHAPUR	•	•	•	•	•	•	Imports Exports	:	•	13,724 3,228 +10,496	79,332 18,439 +60,893
Kanara .	•	•	•	·•	<b>u</b> .	•	Imports Exports	•		1,500 13,500 —12,000	3,100 29,100 —26,000
Ratnagiri	(prece	ding	week	) .	8		Imports Exports	:		28,800 1,400 + 27,400	eb. 

### IMPORTS and EXPORTS of FOOD-GRAINS and PULSE-continued.

(Indian maunds).
[Net imports +].

						Net exp				
	<b>E</b>		mon r B						Week ending 6th March 1897.	30th January to 0th March 1807.
SIND AND BA	LUC	HIS	TAN	ı —						
Shikarpur	•	•	•	•	•	Imports Exports	•	•	4,086 58,346 54,260	16,993 314,736 —-297,743
Thar-Parkar	٠	•	•	•	•	Imports Exports	•		10,000 6,000 + 4,000	30,000 44,700 —14,700
UPPER SIND FR	CONTIE	R .	•	•	•	Imports Exports	•	•	900 13,200 —12,300	2,700 54,300 -51,600
CENTRAL PR	OVIN	ICES	S							
Jubbulpore Di	vision	<b>—</b>				_				
Saugor .	•	•	•	•	•	Imports Exports	•	•	1,410 2,600 —601	1,500 10,500 —8,700
Jubbulpore	•	•	•	•	•	Imports	•	•	14,655 16,655 —2,000	56,100 36,800 + 19,300
Nerbudda Div	ision-							İ		
Narsinghpur	•	•	•	•	•	Imports Exp <b>or</b> ts	:		1,400 7,700 —6,300	7,000 2,1300 -16,320
Hoshangabad	•	•	•	•	•	Imports Exports	•		4,100 3,400 +700	9,600 13,500 3,900
NIMAR .	•	•	•	•	•	Imports Exports	•		5,100 2,630 + 2,5%	20,600 9,400 + 17,200
Nágpur Divisi	on-							-		
Wardha .	•	•	•	•	•	Imports Exports	:		4,800 800 +4,600	12,300 3,500 + 8,800
NAGPUR .	•	•	•	•	•	Imports Exports	•	•	24,800 7,100 +17,700	77.500 22,00 +54.800
CHÁNDA .	•	•	•	•	•	Imports Exports	•	•	901 2,000 —1,100	6,300 13,700 -7,400
Bhandára .	•	•	•	•	•	Imports Exports	•		800 1,400 —600	15.900 7.400 + 8.500
Chhattisgarh	Divis	10n_	•							
RAIPUR .	•	•	•	•	•	Imports Exports	•		Nil. 44,200 —44,200	157,400 
Biláspur .	•	•	•	•	•	Imports Exports	:	•	4,800 2,100 +2,700	13.900 16,300 —2,400
Sambalpur	•	•	•	•	٠	Imports Exports	• •		900 31,500 —30,600	1,500 149,800 —148,300

### IMPORTS and EXPORTS of FOOD-GRAINS and PULSE-continued.

(Indian maunds).
[Net imports +].
[Net exports -].

									Week ending 6th March 1897.	30th January to 6th March 1897.
BERAR-										
East—										
Amráoti .	•	•	•	•	•	Imports Exports	:	•	9,200 100 + 9,100	31,900 500 + 31,400
West-										
Akola .	•	•	•	•	•	Imports Exports	•	•	<b>9,500</b> 500 + 9 000	18,300 2,000 + 16,300
Buldána .	•	•	•	•	•	Imports Exports	•		3,490 300 + 3,100	5,300 300 + 5,000
MADRAS-										
GANJAM .	•	•	•	•	•	Imports Exports	•	•	800 3,100 — 2,300	11,400 22 000 —10.600
Vizagapatam	•	•	•	•	•	Imports Exports	:	-	11.700 150 + 11.600	74,400 6,000 + 68,400
Godávari .	•	•	•	•	•	Imports Exports	•	•	2,300 32,900 —30,000	3,200 89,500 —86,300
Kisina	•	•	•	•	•	Imports Exports	•	•	400 31,300 —30,000	2.100 89,700 —87,600
Nellore .	•	•	•	•	•	Imports Exports	•	•	5,700 5,000 +700	17,250 18,200 —1,000
Karnúl .	•	•	•	•		Imports Exports	•		3,400 300 +3,100	16,500 1.700 + 14,800
BELLARY .	•	•	•	•	•	Imports Exports	•	•	7,200 900 +6,300	29.300 13.600 + 15,700
Anantapur (in	com pi	lete)	•	•	•	Imports Exports	•		2,200 1,600 +600	8,100 5,200 + 2,000
CUDDAPAH .	•	• .	•	•	•	Imports Exports	•		8,000 1,500 + 6,500	28.000 14.300 +13,700
North Arcot	•	7	•	•	•	Imports Exports	•	$\cdot \mid$	11,500 16,200 —4,700	48,400 60,100 —11,700
CHINGLEPUT	•	•	•	•	•	Imports Exports	•		1,700 8,100 —6,400	4,200 19,400 15,200
South Arcot	•	•	•	•	-	Imports Exports	•	•	1,400 16,100 —14,700	10,700 94,°00 83,300

### IMPORTS and EXPORTS of FOOD-GRAINS and PULSE-concluded.

(Indian maunds).
[Net imports + ].

[Net exports -].

									Week ending oth March 1897.	30th January to 6th March 1897
ADRAS—conid	•									
SALEM .	•	•	•	•	•	Imports Exports	•		1,800 14,200 —12,400	3,200 40,400 —37,200
Colmbatore	•	•	•	•	•	Imports Exports	•	•	6,100 25,100 —19,000	39,300 104,600 —65,300
TRICHINOPOLY	•	•	•	•	•	Imports Exports	•	•	1,041 7,849 —6,808	5,913 25,784 —19,871
TANJORE .	•	•	• ,	•	•	Imports Exports	•	• •	3,500 115,600 —112,100	15,600 354,700 —339,100
MADURA .	•	•	•	•	•	Imports Exports	•		1,600 15,700 —14,100	13,000 51,900 —38,900
TIRNEVALLY	•	•	•	•		Imports Exports	•	• !	13,300 21,500 —8,200	71,800 106,600 —34.800
MALABAR .	•	•	٠	•	•	Imports Exports	•	• !	65,600 13,000 + 52,600	218,700 45,600 —173,100
SOUTH CANARA	•	•	•	•	• !	Imports Exports	•	•	7,600 66,200 —58,600	66,620 204,590 —137,970
								i ;		

J. E. O'CONOR, Director-General of Statistics.

T. W. HOLDERNESS, Leputy Secretary to the Government of India.

#### GOVERNMENT OF INDIA.

### DEPARTMENT OF REVENUE AND AGRICULTURE.

#### (FAMINE.)

### Return of the number of persons in receipt of relief in districts affected by scaroity.

Note.—The figures are compiled from the Local Gazettes, and give the District details of the Provincial totals published waskly in the Grop and ather Summary in the Gazette of India.

Non-labouring children and other dependants of relief workers are classed as on relief works when distinguished in the local returns from sone gratuitously relieved in poor-houses or at their homes.

		FOR THE 131	HE WEEK LE FEGEU	ENDING ARY 1897.		HE WEEK TH FEBE	ENDING	FOR THE 2	THE WEEK THE FEBRU	ENDING UARY 1897.	FOR T	HR WEEK STE MARC	undin 189
Name of Provin	ce and		1	1	1 ' '	1						1	
District.		1		İ	1	1_		1	1 .				1
		Relief	Gra-		Relief	Gra-		Relief	Gra-	1	Relief	Gra-	1
		works.	tuitous	Total.	works.	tuitous relief.	Total.	works.	tuitous relief.	Total.	works.	tuitous relief.	Tot
					1								
24 - 3	-		-										
Madrus.		1		1	į	ļ					l	ł	
Cuddapah .		2 239	7.106	9 345	2,124	7.311	9,435	7,647	419	8.066	2,785	7,488	10,2
Kurnool Beilary	•	5.084	870	5 43 1	6,296	364	6,660	32,744	3,179	35,923	10,484	1,400	10,4
Anantapur .	•	26 276	2.897	29.173	30,068	3,185	33,153	4,432	839	4.771	86,787	731	87.5
isingan .	• •	2712	274	2 986	3.681	337	4,018	2,093	6,335	8,428	4,705	1	4,7
	• •	1,098	127	1,225	1,339	498	1,837	1,629	909	2,538	1,494	1,891	2,8
TOTAL MADE		37,389	10,774	48,163	43,508	11,595	55,103	48,545	11,181	59,726	86,203	9,630	G5,8
Bombay.												-	-
Bijapur .		79 669	5.565	85 231	83.679	6.216	69.895	80 496	6.408	D6 6/.4			83.7
hois ur		5632	4.784	91 096	94.662	6.138	100,800	95 305	6.559	86.9()4	75,580	8,162	111,
Abwednagar .	• .	75.53	353	75 506	72,732	796	73,528	84 964	1.120	101.864 86.084	105,047 89,011	6,385	90,8
oous.		22 879	1.975	24.854	9,035	2,776	11.811	22,109	2.623	24,732		1,829	24
Namik		30 53	93	30 624	20,970	112	21,082	33.793	106	33.899	20,598	8,644	84
latara .		23 604	1 11	23 615	25,613	13	25,626	30.733	11	30.252	84,517 29,688	115	29.0
Kundesh .		2 663		27 663	32,378		32,378	34.458	**	34,458	88,9:5	14	83,
Selgaum Sharwar		2,828	347	3,175	2,967	351	3,318	3,753	487	4,240	8,985	477	4,
Justwar .		•••		•••	•••	•			•••			22	
TOTAL BOX HAY	r .	348,639	13,128	361,767	342,036	16,402	358,438	385,116	17 817	4.2 438	391,611	20,648	412,9
Bengal.													
hamparan .		100 501	15.932	116.433	117,539	30,173	147,712	107.502	27.880	105 000			1000
huhalad .		1 255	833	2 088	1,177	2,050	3.227	1.175	5.782	135 382	•••	•••	170,2
ludu		6.364	1,073	7 437	4,713	1.872	6,585	6,499	1,456	6,957	***	•••	9,9 10,5
atua .		184	125	309		80	80		40	7,955 <b>4</b> 0	•••	•••	10,0
huina .	• •	355	40	395	156	216	372	:51	727	1.078	•••	•••	1,8
Bran	• •	14. 23	14 650	28 103	14.099	14,198	28,297	15.343	15.772	31,115	•••	. •••	32,0
arbhanga .	• •	122 276	66 496	188 772	133,981	52,108	186,089	139 064	51.273	190 337	•••	***	140,0
luzaflarpur Jajahan	· •	19,741	2,041	21.782	23,042	2 549	25.591	21 355	4,823	26.178	•••	•••	27,8
haguipur .	• •	548		548	897		897	580	-,	580	•••	•••	5
alaman .		•••			2.232	11	2,243	6.208	286	6.494	***	•••	8,1
auhuum .		•••			1,727	381	2.108	3,602	409	3011			4,2
abus .		***	•••	• •••	1,200	682	1,632	.,	2,403	2 403	•••		3.4
Lurshidabad .	' i	•••	•••		1	•••	•••	•••		•••	999		:
		•••	•••	[	•••	••	•••	•••		•••		•••	7
Total Bungar		265 347	101,220	366 567	300,763	104,270	405,033	800,679	110.851	411,530	271,994	138,008	410,0
orth-Western Pro and Oudh.	vince s												
gra		20.926	5 809	26,735	24,942	5,366	30,308	<b>2</b> 5,311	8,194	33 505	25,571	6,763	32.3
anda	· •	14,296	2 905	17,201	17,688	2,562	20,250	17.774	2.675	20.449	17.879	2,1/60	20,8
-wnppr	• • •	152,812	17 481		164.876	21,877	1 6,753	164.864	28.117	192 981	1:2,5.9		201,08
AMITOUR	• • [	60,803	26.219	87 022	74 214	29 913	104,127	76,981	29.029	106,010	99,478		1110,82
llahulad	٠١.	50,497	13 588	64 080	55,650	14,174	69,824	54.365	16 634	70.959	44,855	15,627	150,79
honei .	. 1.	158 593			156,761	21,815	178,576	158 019	27.122		151,760	29,034 P	67,88
slauu .	٠,١	57.785	4 561	62 346	31,830	6,411	38,241	49.318	2,353	51.601 96.461	57,989 91.862	10,259	1(8,1 <u>1</u>
ranbás	- 4	<b>#6 907</b>	29,794	95.701	78,804	14,692	93 496 68 877	86,786	10,670	71,761	59,903	11,8.0	71,2,
orakipur	.	49.946	6 056	56.002	67 958	8,719	66,677 98 457	8 .61	8.640	41.01	88,478	6,164	44,84
ucknow	•	21.724	6 924	28 648	83,514	4,943	38,457 81,767	82,661 78.108	19,051	97,154	86,484		107.48
DAO .	•	50 959	16.310	67 200	65 078	10,089	56.1.39	47.805	9,4:.5	57,300	48,917	11.174	60,03
ni Bareli	• 1	85 606	8 907	44 513	46,519	10,420	86 473	77.051	13,339	9,390	78,758	12.105	90, 5
	• • •	66 533	11 678	78 211	72,110	14 868	80 988	49,022	19,802	68,824	46, 87	21,170	67,70
lapur .		41 04.4											
tapur . ardoi . ara Banki	• ].	41,684 106,794	8,9.3 45,259	50 657 152 058	45,796 125 598	15 192 32,861		121,827	28.9.6		118,867		44,81

	FOR 13	the Meei	ending	FOR THE 20	HE WEEL	ENDING	For the 2	THE WEEL	ENDING	FOR T.	HE WERE	ENDING CH 1897.
Name of Province and District.	Relief works.	Gratni- tous relief.	Total.	Relief works.		Total.	. Relief works.	Gratui- tous relief.	Total.	Relief works.	Gratui- tous Telief.	Total.
North-Western Provinces and Outh—contd tehra Dun Bignor Moradabad Sareilly Stah Saintpuri Garukhabad Sadaan Sadaan Sadaan Sadaan Sadaan Sadaan Sadaan Satabad Are; Stah Stah Sinbat Sinb	2 980 3,079 3,385 6 121 13,570 897 219 277 2 123 -2,397 9,554 3 32-1 13,201 13 523 12 043 6 207 3,8-10 72-1 5,142	910 540 1.029 2 306 3,932 986 2 269 187 1 634 651 684 2 444 2 547 3 846 6 858 4 215 3 767 5 555 2.104		340 4,265 5,034 8,416 20,488 1.0 8 230) 1,368 1,558 2, 50 12 433 5 364 25,971 17,563 8,14 i 2 37 i 6,40 i 53 4 6,280 5,463		849 5,344 5,768 10,069 23,014 2,828 812 2 598 1,775 4,9 7 13,143 6,950 29,257 21,897 11,943 9,57 15,846 6,254 10,54 7,453	254 5,214 4,721 7,879 25,725 806 146 2,589 6,946 3,113 24,029 18,581 8,287 25,237 8,287 8,	1,419 1,238 1,942 240 2,814 1,581 1,053 264 2,870 798 674 4 204 5,082 3,823 9 355 11 112 559 3,099 1,818	264 6,638 5,959 9,821 25,965 3,620 1,727 1,620 5 459 7,744 3,787 28,233 23 663 12 110 34,592 19,933 898 8,845 5,426	860 2,728 5,481 3,565 22,461 960 132 546 960 3,317 6,563 830 12,745 15,258 7,274 23,762 8,559 243 4,801 4,708	1,423 1,557 2,115 4,562 1,834 585 10,904 2,654 1,220 4,3 3,200 5,657 4,521 10,006 7,795 561 3,203 1,770	366 4,13 7,080 5,686 27,01; 2,794 11,456 6,011 7,785 1,305 15,948 20,916 11,795 33,768 16,354 8,004 6,478
COTAL FOR NW. P. & O.	1,126.469	278.247	1,404.716	1.250,259	280,103	1,530 36	1,324.427	297.015	1,021,142	1,337,878	309,651	1,617.5
Punjab.  lissar ohtak urgaon elni arnal mballa erozpur ultan ahore ujrat ultanuntan ultanuntan ahore ujrat ultanuntan ultanuntan ultanuntan ultanuntan ultanuntan ultanuntan ultanuntan ultanuntan ultanuntan ultanuntan ultanuntan ultanuntan ultanuntan ultanuntan ultanuntan	32 062 4 207 554 8 268 2 075 752 1 357 205 2 674 32 016 237 27 146	7 510 2,571 38 871 24 222	39 572 6,778 5,92 2,009 752 1 579 2,674 48,190 237 246	32.527 3,698 571 2.294 2.728 2,329 699 258 2.137 3153 292 	8 043 3,027 43 948 18  145  18,658 	40 570 6 725 6 14 3 242 2 7 46 2. 29 814 258 2 137 50 011 292	43 328 3 563 1,602 2,457 1 6 9 4,063 2 (2 238 2,027 49.3 8 69 1 19	2 356 2,:-50 61 994 6 110  1,292 	45.684 6.513 1,663 3.451 1.615 4.173 232 238 2.027 50.69	47,100 3,423 2 402 2,603 2,152 4,030 2,245 135 2,173 31,636	2.928 2,992 81 959 4 618  18,000	50,028 6,416 2,486 3,562 2,166 4,64 2,245 3,52 2,173 49,630
TOTAL PUNJAB	79,670	27.413	107.083	79,012	30 882	109,894	108.705	7,822	116 527	98,079	25,650	· - 23,798
Central Provinces.  Igor  moh  odpur  ndia  ni  sing opit  shan, aba t  nar  ul  niwara  tpur  inda  .ne'ara  agint  pur  spur	29,015 22,275 84,763 16,194 6,711 19,180 29,211 714 12,392 5,742 1,110 2,691 11,359 4,169 9,226 7,569	13.188 3 562 14 075 1,200 1,533 3,608 6 570 239 235 2 209 723 52 676 1,955 1,791	42 203 25,840 9 - 834 17 394 8 244 23 088 35,781 953 12,627 7.951 1,833 2 7 13 12,035 6,124 11,017 8,906	29 492 23 372 65 725 17 563 6 223 20 793 25,753 645 13,270 7 053 1 038 2 615 10,709 8,812 10 822 8,914	8 965 1 431 16,929 2 422 897 2 882 7,541 1 6 261 2 328 980 355 3,100 1 30 3 2,38 1,517	38.457 21.803 82.654 19.985 7,120 23.675 33.294 764 13.481 9.381 2.018 2.970 13.809 10.115 13.160 10,437	28.761 21 21 5 80 936 19.665 7 90 1 20 276 21 271 583 14.236 7.393 1.492 3 034 14.142 13 250 15.610 10.653	9 315 1,574 9,802 3,073 960 3 3,5 7,339 119 603 1,283 832 63 749 1,422 1,808 1,816	38,076 22 819 90 738 22,738 8,800 23 591 28,670 702 14,839 8,676 2,324 3,097 14,891 14,672 17,448 12,469	27,576 16,593 76,365 20,639 6,513 17,4-5 20,209 271 15,736 7,108 1,548 3,082 18,514 13,348 37,757	9,754 1,147 10,020 4,,88 2,003 3,013 6,926 114 864 1,393 958 1,326 1,466 6, 73 4,257	37,330 18,040 86,385 25,427 8,516 20, 138 27,135 16,660 8,801 2,506 5,082 19,840 14,814 43,930
T CENTRAL PROV-	262 614	52,933	315,577	252.752	53,365	306,117	280,417	44.013	324 460	<b>2</b> 96,761	54,502	351,263
Burma.	J7 561 9,664	2.953 2 613 291	20,514 12,277 291	14.714 9,201 	2 578 2 598 2 87	17,292 11,799 287	13,879 9,111 	2,450 2,085 338	15.829 11,196 338	13,642 8,075	2,290 1,, 85 336	15,022 9 800 336
Total Buuma	27.225	5,857	83,082	23,915	5, (63	<b>2</b> 9,378	22,490	4,873	27,363	21,717	4,41:	26,128

	FOR T	H B WEER	ENDING ABY 1897.	Fob 1	HE WEEL	ABY 1897.	For the 27	THE WEEL TH FEBRU	K ENDING VART 1997.	FOR T	HE WEEK	BNDING CW 1897.
Name of Province and District.	Belief works.	Gra- tuitous Telief.	Total.	Relief works.	Gra- tuitous relief.	Total.	Helief works.	Gra- tuitous relief.	Total.	Relief works.	Gra- tuitous relief.	Total
Berar.					-							· · · · · · · · · · · · · · · · · · ·
sin	2,152		2.152	3,528 400 1,955		8,528 400 1,955	} 10 <b>,31</b> 8		10,318	11,111		11,111
TOTAL BERAR .	2,152	•••	2,152	<b>5</b> ,883		5,883	10,318		10,318	11,111	••• :	11,111
Hyderabad.			!			1	İ					
alburga			; ; ;				2,547		2,547	4,509		4,509
TOTAL HYDERAHAD .	! .			•••			2,547	•••	2 547	4,509		4,509
Central India.				_								
ndelkhand gheikhand	2 240 60 1 13 6 938	1 610 2., 34	3 850 62 877 6.938	8.161 68.192 1 <b>4.27</b> 7	1.547 3,350	9.708 71 842 14 277	19 69 4 70.391 27,735	4.674 3.937 7,459	24,368 74 328 35,194	28,478 69,309 27,571	5,657 4,032 6,998	29,130 73,341 34,569
TAL CHNTRAL INDIA .	69,321	4,344	73 665	- 90,930	4 897	95.827	117,820	16,070	133,890	120.353	16,687	137,040
Raj putana.												
rwer solpur salinir tah artipur	4 646 6 033 11.742 839 1,067	1,004 1,802 18	5.650 6.033 13.514 852 1.0.7	5.427 7.052 4.712 918 1,112 241	1.010  621 13 704	6.437 7.052 5 363 931 1,112 945	5.319 5.361 4.378 845 1.113 121	1,168  581 13  651	6.487 5.764 4.959 858 1.113 772	5,281 5,305 4,095 901 1,173 	1,180  558 81  593 272	6,461 5,305 4,653 982 1,173 593 302
OTAE RAJPUTANA	24,327	2,819	27.146	19,492	2,318	21.840	17.140	2,413	19.553	16.785	2,681	19,469
SAN') TOTAL FOR LL PROVINCES	2 243.183	196 735	2,739,918	2,108.5 <b>4</b> 9	509.325	2 917,87 i	2,618,231	511.555	3,129,789	2,627,003	581,880	3,208,88

### T. W. HOLDERNESS,

Dated 12th March 1897.

Deputy Secretary to the Government of India.

### PUBLIC WORKS DEPARTMENT. RAILWAY STATISTICS.

## STATEMENT OF APPROXIMATE GROSS EARNINGS OF INDIAN RAILWAYS FROM 1ST JANUARY TO 29TH FEBRUARY 1896, AND FROM 1ST JANUARY TO 27TH FEBRUARY 1897.

N.B.—As regards the figures in column Total Barnings from 1st January 1897, audited figures have been used as far as possible.

N.B.—As regards the figures	ozinin ozinin	78 F	K KNDIN	G 2QTH	1 W	REK ENDI February	NG 27TH	Earning	1	ı	
RAILWAY.	per we	o k	En	rnings.			arnings.	from 181	from 18	:	
	the	mileae.		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Me	AD -		January to 20th			. D
	first- half o	worked		Per m	work		L. E	J Februar	y February 1897.		Crea
State lines worked by companies.	1896.	Miles.	K	- A	Mile	s R	Per H		_		
Standard gauge— kast indian	١.	1,733	11,47,0	67 66	٠		- 1	<i>K</i>	R	R	- 4
Bengul Central (a)	120	125	18,70		'''	34   12,36,0 35   16,9					1.6
Bengal-Nagpur	160		1,60,5		80	1,27,0			-,,,,,	5.10	7 2,65
Indian Midiand (b) East Coast (state) (Bezwada extn.).	141		2,9			-,-0,-	00 150	9.47.62			2,15
Bezwada-Madras (MauLunui sec.)	157		3.3		. 1 -	9 3,4		30,20	0 28.20		
Motre gange— Kaputana-Malwa (d)			1.60.4		. 1	1	00 89	(c) 3,47.	7 11,80	8,32	3 8
Palanpur-Decsa	257 70		4,69,48		,	- 1 410-1-			5 33,63,000	.1	
South Indian	170	1,042	1,59,28	18 153	1,04	7 1,10		- 140	7,100	63	8,28
Mayasatam-Mutupet Southern Mahratta (r)	87		3,40		5	4 4,30			70 3,000	·	1 3
Bengal and North Western (f)	129 165	1	1,27,54			- , ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		11,51,121	0.40.000	, ,,,,,	5 L
Rohiskund and Kumaon (Lucknow-	••3		ĺ		1	9 1,12,00	20   137	10,51,441	9,25,000		F1,6:
Bareilly section)	84	231	21,18		3		0 67	1,72,563		1	1,20
_	86	159	17,23	_	30	23,70		1,44,296			37
State lines worked by the State.	262	8,715	23,52,69	7 273	9,00	24,04,70	267	2,0,,30,475	1,91,41,300		-
tanaara gauge—			6				_		-		15,95
North Western (state) (g)  Oudin and Womikhand (state) includ-	235	2,644	6,44,13	5 244	2,797	6,26,00	0 224	52,38,797	47,37,000	. [	
ing the metre gauge link	238	797	2,22,033	3 279	520		ٔ ۔۔ ا	1			5,01,
kastern Bengai (state) including metre and 2'0" gauges		1			ı	1,3,,00	0 191	17,17,268	13,57,000		13,60,
East Coast (state)	290 108	813 427	2,92,490 71,934	1 -	814	-100,00		21,40,723	19,50,000	İ	13,00,
Metre gauge-	100	<b>-</b> -/	7-1297		535	02,80	0 117	3,08 622		18,378	1,90,
Liurna (state)(A)	191	834	1,93,808	232	586	2,18,000	240	17,51,026		.0,3/8	
persat gange,		28	1,282	40			1	17,31,020	19,01,000	1,49,974	<b> </b>
Cheria-Companygani (state provi.)	44 60	8	005		28	-,~~		7,263	14,900	2.600	
I OTAL				-		500	02	4,440	4,200	7,637	l
Lines worked by guaranteed cos	225	5,551	14,27,007	257	5,588	13,19,900	224	1,12,28,145	1,03,51,100		-
tandard gauge—		i . i					-				8,77,0
Great Indian Peninsula (1) Bombay, Baroda and Central India	541 810	1,490 401	9,-4,407	607	1,491	6,47,000	434	75,10,279	54.45.000	<u> </u>	
Madras	251	840	3,84,332 2,10,927	251	401	2,70,000	599	30,20,082	23,12,000	•••	20,65,2
, }-				-	840	2,29,000	4/3	17,30,010	10,95,000	•••	7,11,6
TOTAL .	498	2,791	14,94,000	537	2,792	11,52,000	413	1,22,00,977			35,0
OTAL (GUARANTERD AND STATE)	280	17,057	3,09,370	311	17,050	-0-1	-		94,55,000		28,11,9
Assisted companies.				-	-7,000	48,70,000	270	4,42,31,597	3,89,47,400		52,84,1
anduru gauge— Deim-Umoatia-Kaika	- 1			1 <b>1</b>		1	! !				3-,04,
latkebour	159	161	<b>3</b> 6, <b>6</b> 00	165	161	29,600	184	1,93,480			
etre kauge-	300		41 قري	23/	22	7,000	345	52,153	1,84,000 51,300	•••	9.4
Ronnkung and Kumaon (Coy.'s sec.) Bengal Doors	129	66	4,592	70	66	6.000	91		3-,500	•••	3,8
Dibru-Sadiya	112	30 76	4,501	127	30	4,200	117	40,886 33,187	40,300		5
ocial hanke-	100	,6	12,044	102	78	10,400	210	99,150	29,100 1,20,000		4.0
Darjechng-Himalayan	301	51	12,684	249	51	10,000			1,20,000	20,844.	•••
TOTAL	175	414	00,295	100			190	97,365	90,000		7,30
ines owned by native states and			00,193		414	73,800	178	5,19,227	5,14,700		
Worken by other agencies.	1	į	1	- 1	!		-				4,5
bina-Goona	22	73	1,216		ĺ			1	1	1	
Bhopai-tjjara	4.	114	1,155	17	74	2,000	27	10,889	18,700		
Nasda Ujjain. The Staam a guaranteed state		***	•••		114 ; 34	14,100	124	10,404	1,01,000	7,811 90,516	• •
The Cackwar's Feliad	200 226	333	67,734	203	333 1	77,800	4/ 234	6,15,442	#3 90a	13,900	•••
Rajpura-intaciuda	220	100	23,9.7	116	13	800	0.2	12,054	5,84,000 8,200	•••	31,44
holar Cold-helds	270	10	2,130	213	108	10,100	149	2,15,434	1,24,000		3,85
Southern Mahratta (Mysure and	ا د	302		1		3)900	390	23,904	30,200	6,296	91,43
THE MACKINGS & MICHINGHA	98 111	93	0,530	98	364	39,000	108	2,95,462	2,86,000		••
tat Laures—	87	29	2,441	73 84	93 29	6,000	71	55,403	55,600		9,46
The Gackwar's Dabhor	90	72	j	1	ļ	2,200	76	21,014	20,000	137	 1,0;
Cooch behar	00	2.	7,220 2,354	100	72	4,700	65	48,379	37,000	1	
IOIAL	- <u>-</u>  -	<u> </u>	<del></del>  -		22	1,/00	71	11,795	37,000	:::	10,77
	130	1,220	51,876	124	1,264	1,70,500	135	13,20,323			29
nes owned and worked by native								-3,-0,323	12,90,700		29,62
ines owned and worked by native	ı		1				1	1			
ines owned and worked by native		i	1					1			
ines owned and worked by native states.  Its gauge— Buavagar-Gondal-JunagariPorbanoar			42			i	1	1	i		
ines owned and worked by native states.  tre gauge- Bhavagar-Condal-Junagari-Porbanoar Jetaisar-Kajkot	145 88		47,411 3,904	142	334	50,700	152	4,04,417	1,20 mm	- 1	
ines owned and worked by native blates.  See gauge— Bhavnagar-Gondal-JunagarlPorbanoar Jetaisar-Kajkot Jodnpore-Bickaneer	ბწ 75	40 304	47,411 3,994 25,439	67	40	3,900	85	35,191	7,20,000 30,300	<u></u>	
ines owned and worked by native states.  Its gauge— Bhaviagar-Gondal-Junagari-Porbandar Jetaisai-Kajkot Jodinpore-Bickaneer Codey pore-Chitor (k)  sat gauge—	88	40	3,994			3,900 20,300	85 72	33,191	30,300 2,14,000	 	4,891
mes owned and worked by native states.  States,	88 75 43	40 304 01	3,994 25,439 3,160	67 69 52	40 304 60	3,900 20,300 2,500	85	35,191	30,300		4,891 20,930
ines owned and worked by native blates.  See gauge— Bhavingar-Gondal-JunagarlPorbanoar Jetaisar-Kajkot Jodinpue-Bickaneer Codey pore-Contor (k)  sal gauge— Morvi	87	40 304 01 94	3,994 25,239 3,100 6,509	δ7 09	304	3,900 20,300	85 72	33,191	30,300 2,14,000	:::	84,417 4,891 26,936 4,626
mes owned and worked by native states.  Its gauge- Bhavingar-Gondal-Junagarl-Porbandar Jetalsal-Kajkot Jodinpore-Bickaneer Codey pore-Chick and gauge-	88 75 43	40 304 01 94	3,994 25,439 3,160	67 69 52	40 304 60	3,900 20,300 2,500	85 72 42	35,191 2,40,936 23,040	30,300 2,14,000 16,000	:::	4,891 20,930

<sup>(</sup>a) Although for convenience classed amongst state ranways, this into is the property of the Lengal Central Ranway Company. The working of this line has been taken in hand by the company from the 1st January 1897.

(b) Includes the timopal-traistrailway.

(c) Iotal garnings from 22n4 to 29th February 1896.

(d) Includes the Godnia-Ruthan-Nagdar aniway.

(e) Includes the Contakar-Arysore fronter section.

(f) Includes the Firhoot state ranway. Although for common

4

<sup>(</sup>g) includes the jamma and Kashmu and the Hyderapad-Shadipalli

<sup>(</sup>i) Includes the Jammu and Kashmu and the Flyderabad-Shadipalli radiways.

(a) This line has been transferred to a company from the 1st September (590, but until arrangement are made for the line to be formatly taken over, it will be worked by the state on behalf of the company.

(i) Includes the Wardha Coal, the Dhou l-Maninad, the Khamgaon, and the Annaoti ranways.

#### RAILWAY STATISTICS.

No. XLV of 1896-97.

STATEMENT OF APPROXIMATE GROSS EARNINGS OF INDIAN RAILWAYS.

N.B.—As regards the figures in column Istal Earnings from 1.t April 1896, audited figures have been used as far as possible.

N.B.—As regards the h	cures in Co	dumn <i>Lo</i>	tal karnın,	es from	1 t Apri	l 1896, aud	ited hg	nes nave bee	n used as lar	as possible.	
	Average		K RNDING BRUARY 189		WER	R FNDING	2/T.I	Earnings from 1st	Earnings from 1st	1	Ī -
RAILWAY.	per mile		Lain	ngs.	l	Larnu	ngs.	Apul	April	1	
	week in	Mean mieage		ر ته ≝ن	Mean	1	, 후 등 .	1895 to 29th	1890 to 27th	increase.	Decres
	1395-90.	worked.		= = =	10.00		1 5 m		February	Į	1
	1 302	ł		ت <u>ت</u> ت			ree n	1890.	1097.	i	1
State lines worked by companies.	-		1	i		; —					
Stanuard gange-	, K	Miles.	-	R	Miles.	R	K		l R	R	R
East Indian	(101)	1,/33	11,47,007	150	1,734	12,30,000	713	4,97,99,715	4,89,13,000		8,86,715
Bengal Central (a) Bengal-Nagpur	144	502	1,00,589	180	125 862	1,27,000	135	b,03,457	8,00,000	2,543	
Indian Miniand (5)	120	752	1,04,,04	139	754	1,13,000	150	55,09,957 44,65,448	53,87,000	i::	4,22,957
East Coast (state) (Bezwada extn.)		41	2,934	140	21	00بري	102	ن مدر اراوا	45,53,000	4,14,55	60,220
Bezwada-Mad. (MadLinur sec.)	158	9	39340	3,0	y	500	<sup>1</sup> 89	(6) 3,177	04,000	60,523	
Metre gauge— Rapputana-Malwa (d)	253	1,759	4,09,482	202	1,815	4,31,000	240			I	1
Palanpur-Decia	44	17	700	42	17	1,100		2,15,75,422 33,440	1,80,31,000 47,900	14,460	35,44,434
South Indian	167	1,044	1,59,4.8	123	1,042	1,91,000	153	82,82,701	81,09,000		1,13,601
Mayavaram-Mutupet	117	54 1,10 <sub>0</sub>	3,400	120	1,10,	4,300		2,27,518	2,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	5,482	
Southern Mahratta (c) Bengal and North-Western (f) .	144	730	1,2/,04/	1119	819	1,12,000	107	03,03,171	02,82,000		1,01,171
Romikund and kumaon Lucknow-		1	1		"	1,111,111	13/	50,54,720	50,02,000	•••	32,720
Bareilly section;	7-	231	21,119	91	231	15,500	67	7,26,488	7,03,000		23,4\8
Assam-bengai	70	139	17,238	100	ان ا	22,/00	, 63	(8)3,58,722	5,55,000	2,29,278	-3,4 0
LOTAL .	231	8,715	23,82,097	273	9,000	24,04,700	207	14. 15.18	0.05.50.10		
			1	1			20/	10,35,18,356	9,93 59,900		44,58,450
State lines worked by the State.	1	l		1	ł	j	1 1				
Standard gauge — North Western (state) (h)	25.5	2,044	0,44,135	-44	2,797	0,.6,000	; ,, [		ا ، ، ا		l
Outh and Komikhand (state) in-	-23	', ', ', ',		i	-7/9/	,,	221	3, 10 34,4/10	2,00,56,000		55,78,460
cluding the metre gauge unk .	234	797	2,22,033	-79	ხ⊋ი	1,57,000	191	£8,∡8,5ეი	74,76,600		13,52,536
Eastern Bungar (state) including metre and 2 0" gauges		813	2,92,490	360	514		. 1				- 3,3-1337
Last Loat (state)	33,	44/	11,974	100	535	2,ეე,000 02,500	311	1,31,48,553	1,35,08,000	0,59,447	•••
Mesre gange-	y4	4-7	,	. 1	333	02,500	11,	وسور مهرود	ەەەررىرىك	3,50,075	•••
burna (state) (1)	رةنا	834	1,93,808	232	886	.,15,000	240	02,5 <b>5</b> ,4 <b>7</b>	70,72,000	8,19,593	
Special ganges-	1		1,262		. !			,55,4 /	70,72,000	*3*3333	•••
joinal (state provincial)	58 12	್ಕೆ ಕ	202را } ر⊷ا ا	70	8ء د	ن ن ن ن ن ن	93	75,694	<b>84,</b> 600	8, ,06	
Cuerra companifant (state provis)	57		-			200	04	20,001	∠ <u>ე,ე</u> იი	2,412	
lora, .	238	5,35 <sup>1</sup>	.14,-7,007	25/	5,555	43,19,900	224	0,17,90,465	5,00,95,900		50,93,503
Lines worked by guaranteed cos.			-						3,5,7,900		201321202
Standard gauge— Great Indian tempsula (j)	448	1,490	9,04,4.27	607	1,491	0,47,000				i .	
Bombay, Darous and Central Indi	130	401	3,54,332	- 34	401	2,/0,000	434	<b>3,10,6</b> 0,880 1,00,47,527	2,87,02,600		23,5°,380
Madias	233	540	7 غربونا اوغد	ار2	840		2/3	1,00,27,327	1,37,37,000 99,00,000	:::	22,90,527
								77 73373	99,00,000		2,27,345
loial .	437	2,791	14,99,000	537	2,792	11,52,000	413	5,72,21,792	J,+3,45,COO		48.70,792
TOTAL (GUARANTEED ANT STATE) .	ورد	17,057	53,09,370	311	17,086	45,70,000	2,0	12,28,30,611	1.54 (1.8)		14.78.84
Assisted companies.									20,84,01,800		1,44,28,81
Standara gange— Delhi-Umbana Kaika	169	101	<b>∡</b> 6,600	105	101	20,600					
Tarke sout	203	لاند	5,214	-31	22	7,600	184 345	12.77,790 2,70,837	11,68,000	7.103	1,00,7,70
Metre kange-	5.5		3,224		J	7,000	343	2,70,03/	2,80,000	3,103	•••
Romikunu and Kumaon (Co.'s sec.	117	60	4.594	70	60	6,000	91	3,66,061	3,91,000	24,939	•••
Bengal Dooars	139	30	4,504	127	30	4,200	117	2,40,352	2,55,000	8,0.8	•••
Special gange	120	,5	12,044		78	10,400	3.0	5,42,302	0,01,000	58,038	•••
Darjeenng-Himalayan	282	51	12,684	249	51	10,000 /	196	6,80,531	7,07,000	26,469	•••
IOIAL		i	44. 244	160	j.		!		7,000		
Lines owned by native states	173	414	60,295		414	73,800	175	33,89.903	34,02,000	12,037	•••
and worked by other agencies.		!	ļ	1							
Standara Lauge-	l			ا " ا		1	- 1	. 4	ł	į	
Bina-Goona	19	73	1,216	17	74	2,000	27	( 4) 59,590	93.700	34,110	•••
Bhopai Ujjain	7	***	1,155		34	14,100	124	غېېوما(غ)	4,47,000	4,4,508	•••
The Mizam & guaranteed state	184	333	67.754	203	333	77,800	234	29,05,504	(m)54,000	54,000	•••
The Gackwar's l'etlad .	110	13	1,303	100	13	800	62	08,371	29,77,000 1,00,000	71,490 37,629	•••
Rajpura-Bhaunda	195	10	23.937	212	105	16,100	149	10,28,005	8,39,000		1,89,003
Koler Gold-heids	301		2,130	2.3	**	3,500	3.,0	1,41,054	1,49,000	4,346	•••
Southern Mahratta (Mysore sec. 1(n)	98	362	35,448	98	362	39,000	105	10,88,172	15,65,000	- 1	
The Gackwar a Mchadia	ნგ	95	0,830	73	93	0,000	71	2,94,051	3,87,000	92,349	1,23,173
Kolhapur	a≟	29	2,449	64	ود	2,200	70	1,12,090	1,08,000	3~1349	4,690
Special Lauges— The Gackwai's Dabhoi	72	72	7,220	100	72	4,700	65	23346	i	1	
Couch Behar	48	22	2,334	107	22	1,700	77	2,30,564 47,012	2,09,000	11.488	21,064
LOIAL	121	1,229	1,51,870	124	1,204	1,70,500	135	05,92,358	02,100	14,488	
Lines owned and worked by				·				-3,9-1030		4,04,742	•••
native states.	1	1		1	1	1	1			1	
Metre gouge-	1	1		1	i	İ	1	į	l	į	
Bhaynagar-Gondal-Junagarh-Por- bandar	121	334	47,411	142	334	50,700	١.,, ١	.0 45 4-0		i	
Jetalsai-Rajkot	80	40	3,994	87	40	3,900	152 85	18,45,678	16,53,000		1,92,078
Jodhpore-Bickaneer	tio	304	25,-39	69	304	20,000	72	10,01,002	1,73,000	1,10,998	431
Ourspore-Linter (a)	42	ΟÍ	3,100	5≟	00	2,500	42	(P)77,344	1,10,000	40,0,3	•••
Special Lange-	78	04	6,509	0)	94	6,800			,	- 1	
TOTAL	85	899	80,313	- 50	Sub	- 90,200	72	34,40,015	3,49,000	<del>:::</del>	<u> 192</u> 35,013
GRAND IOIAL	259		50,313	-:50		_ 90عر00 ا 100عر11رهن		34,40,013			40,47,947
(a) Although for convenience of a								tunsterred to			

<sup>(</sup>a) Although for convenience classed amongst state railways, this line is the property of the Bengal Central Railway Company. The working of the line has been taken in hand by the company from the 1st January 1837.

(b) Includes the Bhopal-Itatis railway.

(c) Total earnings from 22nd to 20th February 1896.

(a) Includes the Godha-Rutlam-Nagda railway.

(d) Includes the Godha-Rutlam-Nagda railway.

(e) Includes the Unhoot state railway. Although for convenience classed amongst state railways, the company is section of this interiction the property of the Bengal and North-Western Railway Company.

(e) Total earnings from 1st July 1895 to 29th February 1896.

(a) Includes the Jammu and Kashmir and the Hyderabad-Shadipalli

<sup>(</sup>i) This line has been transferred to a company from the 1st September 1890, but until arrangements are made for the line to be formally taken over, it will be worked by the state on behalf of the company.
(j) Includes the Wardha Coal, the Dhond-Manmad, the Khamgaon, and the Abrardti failways.
(k) Total earnings from 1st May 1895 to 29th February 1896.
(l) Iotal earnings from 1sth Movember 1895 to 29th February 1896.
(m) Total earnings from 1sth July 1890 to 27th February 1897.
(m) Includes the Mysore-Naujangud and the Yesvantpur-Mysore from resections.
(o) This line is being worked by the Bombay, Baroda and tentral India Railway Company as a temporary measure.

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## GOVERNMENT OF INDIA. DEPARTMENT OF REVENUE AND AGRICULTURE.

## Weather Review of India for the week ending at 8 a.m. on Saturday, February 27th, 1897.

The most important feature of the meteorology of the week under review was the cold weather storm which appeared in Upper Sind on the 23rd. It advanced rather rapidly north-eastwards and passed into the West Punjab on the 24th where it filled up quickly during the day. It was an unusually deep depression, the barometer at the centre being about four-tenths of an inch below the normal. Notwithstanding the great intensity, its influence on the weather was slight and was confined almost solely to the North Punjab and the Rashmir and Punjab Himalayas. Weather was very feebly unsettled with a few thundershowers in the southern half of the Peninsula during the first three days of the week, but over the remainder of India the conditions were very quiet and settled throughout the period.

As usually happens during the cold weather, the storm was preceded by a well-defined warm wave and followed by a very intense cold wave. The reduction of temperature due to the cold wave was most rapid in Baluchistan where at Quetta the mean temperature fell from 57°6 on the 23rd to 28°2 on the 25th.

The advance of the cool wave and of the westerly winds across Northern and Central India was accompanied by a very large decrease in the amount of relative humidity and some remarkably low humidities were recorded in these areas at 8 A.M. of the 26th. The most noteworthy were 7 per cent. at Chanda, so per cent. at Neemuch and 11 per cent. at Simla.

Daily Summary.—Sunday, 21st February.—Pressure had increased slightly to briskly throughout the Indian area, and was practically normal in Western and Central India and Burma, and more or less below the average elsewhere. The deficiency was greatest in Sind where it slightly exceeded a twentieth of an inch in amount. Feeble depressions existed over the Madras Deccan and Sind. Fresh northerly winds prevailed in the coast districts of Bombay, southerly to south-easterly winds on the Coromandel Coast and moderate westerly winds down the Gangetic Plain. Elsewhere the directions were very variable. Skies were more or less clouded in Madras and a few thundershowers had occurred in that area. Temperature was normal in Burma, the Central Provinces and Central India, and exceeded the normal in the remainder of the country.

Monday, 22nd February.—Pressure had increased over nearly the whole area. The changes were generally small in amount and the general distribution remained unchanged except in Bengal where a slight depression had formed. Winds were irregularly cyclonic around the Bengal depression and very variable in the remainder of India. Calms were numerous in the Punjab. A fresh southerly wind was blowing at Chaman. Skies were more or less clouded in Kashmir, the extreme south of the Peninsula and Baluchistan and clear elsewhere. Practically no rain had fallen anywhere. Temperature had increased in Upper and Central India and was above the average in all districts by amounts ranging from 4° in Bengal and Burma to 5° in the Punjab and Madras and 10' in Baluchistan.

Tuesday, 23rd February.—The barometric changes of the previous 24 hours were large and important. Pressure had given way throughout the Indian area. The fall was brisk to rapid over a large part of the country and very rapid in the West Punjab, Upper Sind and Baluchistan where it ranged from a fifth to a fourth of an inch in amount and was due to the appearance of a cold weather

storm of considerable intensity. Pressure was below the average everywhere, the deficiency being most marked in Upper Sind and the South-West Punjab where it equalled '27". Winds were cyclonic in direction over the whole of North-Western India and were blowing freshly in Rajputana, Baluchistan and the Punjab Himalayas. Winds were unchanged elsewhere. Humidity had risen fast in West Rajputana. Skies were heavily clouded in Kashmir and the North-West Punjab. Snow was falling in Kashmir. Temperature was normal in Burma and North-Eastern India and more or less largely above the average in the remainder of India and Baluchistan. The district variations ranged from 23° in Bombay to 7° in the Punjab and 12° in Baluchistan.

Wednesday, 24th February.—The storm had advanced north-eastwards during the previous 24 hours and was at 8 A.M., central near Khushab. Pressure had decreased very rapidly in Kashmir and briskly to rapidly in the Punjab and was in unusually large defect in these areas. The deficiency was greatest in the North-West Punjab where at Peshawar it equalled '38." Pressure had increased briskly to rapidly in the rear of the storm in Sind and Baluchistan and the deficiency in these areas was hence less marked than on the previous day. The barometer had risen slightly to briskly in North-Eastern India and the shallow low pressure area over that region had hence filled up to some extent. Over the remainder of India the barometric changes were of no significance. A vigorous cyclonic circulation prevailed over the whole of North-Western India and a feeble cyclonic circulation in Bengal. Elsewhere the air movement had not changed much. Skies were densely clouded in the North-West Himalayas and the greater part of the Punjab and light snow had fallen in Kashmir and a few showers of rain in the extreme north-west of the Punjab. A cold wave was affecting Baluchistan where temperature had fallen with unusual rapidity. Temperature had, on the other hand, increased rapidly in the Punjab, North-Western Provinces and the Central Provinces and was, as on the previous day, above the average over the whole of India. The excess ranged from 2° in Bengal, Assum and Bombay to 9½° in the Punjab. Temperature was practically normal in Burma.

Thursday, 25th February.—Pressure had increased with unusual rapidity in North-Western India and Kashmir, and the deep depression in the Punjab on the previous day had filled up completely. The rise exceeded four-tenths of an inch over the whole of the West and North-West Punjab, and was absolutely greatest at Peshawar, where it was slightly more than half an inch. Pressure was practically unchanged over the remainder of India and in Burma. Pressure was now normal in the Peninsula, in slight to moderate defect in Burma and North-Eastern India, and slightly to considerably above the average in North-Western and Central India. Well marked high pressure conditions were re-established in North-Western India. The shallow low pressure area over Bengal was still in existence, but the general distribution of pressure was less abnormal than during the preceding three days. Winds were anti-cyclonic in North-Western and Central India, feebly cyclonic around the low pressure area in Bengal and variable elsewhere. Rain and snow had fallen in the North-West Himalayas and a few drops of rain in the Submontane Punjab. Temperature had diminished rapidly in North-Western India and Baluchistan, the decrease at several stations ranging from 12° to 18°. The mean temperature of the previous twentyfour hours was 15° below the average in Baluchistan (Quetta), 13° below in Kathiawar, 12° below in Sind, 4° below in Rajputana and 1° below in the Punjab. Temperature was on the other hand, 3° above the average in Bengal Assam and Madras, 6° above in the Central Provinces and 71° above in the North-Western Provinces.

Friday, 26th February.—With a few unimportant exceptions pressure had decreased everywhere. The fall was slight in the Peninsula, Sind and West Rajputana and brisk to rapid elsewhere. The general distribution had not altered to any important extent, pressure remaining highest in the north-west and lowest in the north-east. The westerly winds down the Gangetic Valley had extended into West Bengal, while easterly winds had set in over the Central Provinces. Elsewhere the winds blow from about the same directions as on the previous day. Humidity had decreased very rapidly in Baluchistan and the greater part of Northern and Central India, and remarkably low humidities

were recorded at several stations in these areas. The most noteworthy were 7 per cent, at Chanda, 10 per cent, at Neemuch and 11 per cent, at Simla. The only rainfall during the previous twenty-four hours was light showers at Silchar and Sibsagar. Temperature had increased rapidly in Baluchistan and was now only in considerable defect in that area. Temperature had on the other hand fallen very rapidly in North-Western and Central India and was in considerable to large defect in these areas.

Saturday, 27th Pebruary.—Pressure was steady in Burma and the Konkan and had increased slightly to briskly in Bengal and Assam. Over the remainder of the country, the barometer had continued to fall, briskly to rapidly in North-Western and Central India. Pressure was in defect of the normal almost everywhere, the deficiency being greatest in the West Punjab where it slightly exceeded a seventh of an inch. Several low pressure areas were shown, but they were exercising no influence on the weather, and were hence of no significance. Winds were exceedingly variable. Skies were clear at the great majority of stations and no rain whatever had fallen during the previous twenty-four hours. Temperature had decreased very rapidly in Bengal and Assam and was now in moderate to large defect over the whole of Northern and Central India. Temperature was on the other hand more or less above the average in the Peninsula and Burma.

Temperature.— There were large and rapid changes of temperature during the week over Northern and Central India and Baluchistan due to the passage eastwards across these areas of two waves of opposite character. Temperature was on the whole in moderate to large excess over the whole of India during the first four days of the week. An unusually large reduction of temperature occurred in Baluchistan on the 24th and a cold wave of great severity crosse i the frontier during the next twenty-tour hours and extended rapidly to the whole of Northern and Central India on the 26th and 27th. The mean temperature was hence more or less largely in defect in these areas on these two days. The mean temperature of the whole week was normal in Sind, Rajputana, and Burma, in morderate defect in Central India and Gujarat and in slight to considerable excess in the remainder of India.

The following data are given in illustration:—

<b>n</b>		Mean						
Province.	2 st.	22nd.	23rd	24th.	, 25th	26th	27th.	of week.
	0		c	0	0		0	3
Burma	+ 0.2	+0.0	-0.1	-1.0	-o·8	+ 0.2	+1.8	40.1
Bengal and Assam	+1,1	+0.2	+0.2	+1.8	+3.4	++9	-1.7	+1.2
North-Western Provinces and			1	•				
Oudh ,	+2.2	+ 1.0	+3.1	+5.9	+7.5	-3.0	-4.4	+1.8
Punjab	+3.0	+ 5.0	+0.0	+ 9.4	-1.5	-4.1	-3.7	+2.3
Bombay	+ 2°0	+ 2.2	+ 2.3	+20	-0.4	-1.1	+0.2	+1.1
Central Provinces and Berar	-0.1	+1.0	+ 2.4	+44	+0.3	-1.8	-0.2	+1.7
Central India and Gujarat	-0.4	+1.0	+3.0	; + 3°8	-4'0	- 59	7.0	2'U
Sind and Rajputana	+3.5	+4.7	+6.3	+ 5'5	-7.0	p.0	- 7.5	-0.5
Madras	+ 5.0	+ 50	+4.1	+50	1 + 3.5	+21	+3.0	+4'0
MEAN FOR WHOLE OF INDIA	+ 5.0	+ 2.2	+3.5	+4.1	+ 0.8	-2.4	-2.5	+17

Rain.—A cold weather storm of great intensity appeared in Upper Sind on the 23rd and drifting north-eastwards passed into the West Punjab on the 24th where it broke up rapidly during the day. Although a fairly deep depression it gave only light thundershowers to the North Punjab, the Punjab Hills and the Kumaon and Garhwal Himalayas and moderate rain and snow to Kashmir on the 24th and 25th. Conditions were feebly disturbed in the southern half of the Peninsula during the first three days of the week, and some local showers were received in Mysore, Ganjam, South Madias and Malabar, but over the remainder of the country the weather was fine and settled throughout the week.

The rainfall of the week was hence small in amount and was limited to a very small area. A reference to the accompanying rainfall statement will show that more or less rain fell in seventeen of the rainfall divisions. Of these only five obtained an actual average fall exceeding a tenth of an inch in amount. These divisions which received effective rain were the Punjab Hills, the North Punjab, Malabar, East Coast, North and South Madras. In three out of these five divisions the total fall of the week was in excess of the normal, but the amount of excess was very insignificant.

With the present return ends the period of the cold weather rains. The chief features of the rainfall distribution of the period may be summed up as follows:—

- (1) The rainfall of the period was in moderate to large defect in Lower Burma, over the whole of Bengal, North Bihar, Assam, the western discricts of the North-Western Provinces, the South and South-East Punjab, Rajputana and parts of the Bombay Presidency.
- (2) It was in moderate to large excess in Arakan, Chota Nagpur, the central districts of the North-Western Provinces, the North Punjab, Malabar, Mysore, the Central Provinces and Madras (excepting the Circars).

Over the remainder of the country the rainfall of the period was practically normal.

			LL DATA FOR WKRI G 27TH FERRUARY 1807.	FROM	INFALL DATA 3RD JANUARY TO FRIRUARY, 1897.
PHOVINCE.	Division.	Average actual rainfall of Division.	raintall of marche	Lt 'raintall of	Average normal ramfall, 3rd Jan to 27th Fob. Excess or detect of (seasonal) ramfall ramfall as a percentage.
	1. Tenasserim	Inches.	Inches. Inches		Inches. Per cent.
BURMA	2. Lower Burma (Deltaic) 3 Central do.	0	0.02 -0.02	*****	0'28 109
DURMA	4. Upper do.	0	0 0 7 7	0.00	$\frac{6.17}{7} - \frac{65}{2}$
	5. Ardian	0	0.07 -0.02	0.02	7 7 C*18 + 20ft
	6. Fastern Bengal	O	0.150.15	0.48	140 - 68
	o. Do. (Hill tracts) .	0.07	0.50 - 0.50	1 2	213 - 41
	9 Do (Brahmapnira)	0.04	0.20 -0.10	1,	$\frac{1.04}{1.08} = \frac{60}{55}$
	10. Deltaic Bengar	0	012 012	0.75	1'51 50
BENGAL AND ASSIM	12 North do	0	008 -00	1 31	1 15 68
	13. bengai Huls	eor (	0.19   1.18	0.00	$\frac{6.04}{1.5} - \frac{73}{-00}$
	15. Chota Nagpur	(	0.17 : -0.17	172	$^{-1.24} + 50$
	10. Bihar (South)	υ , υ ,	003003	0.05	141 449
	( 17. Do. (North) ( 18. North-Western Proxin-	e i	1004		$\frac{1}{105} = \frac{0}{00}$
	ces (bast)	i		1	
	10. Quali Couth		0.05 +0.05		0.95 ± 3
	20. Do. (Noch)	0	0.04 -0.04	1	111 - 4
	ces (Centrar)	e i	014 -004		
NORTH-WISTERS	22. North-Austern Provin-		0(4604	1/20	0.78 + 62
PROVINCES AND OUTH.	1 23. North-Western Proving	o '	$\mathbf{O}(G_{\mathbf{Q}}) = \mathbf{O}(G_{\mathbf{Q}})$	0.18	0.60 - 11
O(1)	Co Subminiane	,		!	
	24. North-Western Provide	,	0.0/ -0.0	0.87	0 05 — 8
	C'S Submontant	1		,	
	West	00.7	0.19 -0.12		2.37 - 45
	25. North-Western Provides Constitution		,	1 30	231 - 45
í	Le Panjas (South-East)	0.02 .	C.1 6 to	.,, , , ,	401 - 17
	27. Do (South) .	· ·	0.13 0.3	0.51	1'11 — 67 1'1- — 54
PUNJAB	28. Do. (Central)	υ .(")	0.10 7 4.1125	2 . 1	2057 + 217
<i>i</i>	o Do. H. Districts	0.7	025 -0 4	^ ` \	$\frac{20}{10}$ , — 10
1	St 120. (Nath)	6.5	012035		$\frac{577}{349} + \frac{5}{406}$
!	West, I was to Man but Court ,	coi }	000	575	0.01 / + 11
	34. America (wouth Cen-	0.55	04 +018	1 21	0'49 + 148
	trate)	C07 !	663 +002	1:17	0.39 + 523
BOMBAY AND MALA-	o My ore	0.10	0.02 +0.08	0.40	$\frac{0.59}{1.00} + \frac{523}{4}$
TRICIS (ALIDICAS	of Exchange.	orovi O	0'02 0 0 0	6.30	0.15 4 200
	. cabby Decem	0 ;	€00 -00°	O ,	$\frac{0.12}{0.08} = \frac{100}{100}$
<i>i</i>	39 Hydetabad (North)		•••	•••	
!	in the far	0	0.04 - 0.04	0.01	0.17 94
1	West)	1	1	0.55	0 o1 ; + 8
I ENTEAL PROVA	43. Central Provinces (Cen-	(,	0.01 -0.01	1.30	0.70 + 21
INCES AND BURGE	tran !	o	0.00 -0.00	1.45	4.344
'	44. Central Provinces (1.55)	1	,	1 65	0.80 + 92
(	45. Cu, and	0	007 - 007 001 - 001	1.85	0.81 + 119
BOMEST (NORTH)	p. Kathawat	0	0 0 0 0	0.01	0'00 100
• (	47. Suid 48. Leiachistan Hills	o '	0 5 -0.05	6.20	0.10 00
. (	49 Cuntachana (East)	υ ; υ ;	$\begin{array}{ccc} 0.01 & -0.01 \\ 0.01 & -0.01 \end{array}$	\$1.70	391 + 7
RAJPUTANA A A A D.	Contract (mast) and 'Contract India (West)	0	011 -012	0*55 0 00	0.63 13
Casteri Mill.	- 51 Be parana (West) 📑 🦠		D11	!	
1	- z. East Coast (North)	0 }	0.10 -0.10 0.0 +0.08	0.01	0.40 — 51
1	$A_i = Do_i = (do_i)(a)$ $= \frac{1}{13}$ Hyderabad (South)	O	0.02 02	0.07	0 47 ± 106 0 0 = 100
Madras	4 Maore (Central)	0	0.02 -0.02	0	0'29 - Too
1	out hast Coast (Central) . ]	0,01 0 }	00% = 0 02 0 03   4 0501	0.00 (	005 + 13
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	Syr more tooner	0.15	0.14   + 1 (1	3 .4	1.1 + 208
				i	'

HEM RAJ,

Offg. Asst Meteorological Reporter

to the Continuent of India.

SIMEA, the 3rd March 1897.

DENZIL IBBETSON,

## GOVERNMENT OF INDIA. DEPARTMENT OF REVENUE AND AGRICULTURE.

## Weekly Report on the state of the Season and Prospects of the Crops.

Madras .- For week ending 6th March .- There was no rain during the The water-supplies are decreasing and difficulties as to supply for people and cattle are felt in parts of the Circars and Deccan, elsewhere the supply is normal to season. The tilling of land for the next season has commenced on the West Coast and to some extent under wells and irrigation works in other parts. The standing crop is in fair condition in the Southern. Central and Carnatic di tricts, elsewherent is poor, had or lost. The harvest is proceeding in the first-named districts with a fair to middling outturn. Harvest of second crop on West Coast is average. Pasture is disappearing rapidly and none remains in parts of the Decem; it has been improved in parts of the Circuis by the lite rainfall. Fodder is scarce and dear in parts of the Deccan and Circars, elsewhere it is sufficient. Cattle are generally in good condition but in parts of the Decean they are suffering severely for want of fool and water. Prices are easier in Ganjam and in parts of the Deccan, elsewhere they are almost stationary though rather dearer in the Carnatic and parts of the Central districts. The numbers on relief are -Workers:-1402 men, 29,892 women, 12,580 children, besiles we ivers:---1,417 men and 3605 wo nen. Dimendants:--86 men, 218 women and 3,301 emildren relieve I gratuitously at kitchens. There were also 35 mm, 56 women and 53 c aldren fer at poor horses. On one test work in Ganjum the numbers were: Workers: 350 men, 930 women and 381 children: no dependants: others: -27 men, 50 women and 256 children relieved at kitchens, and 4 men, 6 women and 11 children otherwise relieved. Total number relieved 70,409.

Bombay. - For week ending 9th Mirch. - The standing crops have been slightly damaged by drought in four, by locusts in two talukas of Karachi, by frost in Shikarpur, and one taluka of Karachi, four of Alyderabad, and two of Upper Sind frontier, and by blight in one of Karachi and two of Ahmednagar. Otherwise they are thriving in Sind and Gujarat, but indifferent elsewhere. Crops recently sown have withered in Poona, Ahmednagur, Sholapur, Belgaum, and Dharwar. The autumn harvesting is completed, except in Karachi and Khandesh, and reaping of late crops is in progress in parts of Guzerat, Deccan. Karnatak, Thana, Ratnagiri, Kanara, Kathiawar and Baroda. Fodder is sufficient except in the Decean, Belgaum, and parts of Karachi and Baroda. Grain supply is generally sufficient in affected districts. continues in Ahmedabad, Broach, Surat and Dhatwar. The condition of agricultural stock is deteriorating in Poona, Ahmednagar, Sholapur and Bijapur; healthy elsewhere, except in parts of Smd, Surat, Khand, sh, Nasik, Ratnagire and Kanara. Prices are rising in parts of Ratnagin, Poona and Sholapur, falling in parts of Surat, Ratuagiri and Snolapur, stationary in Panch Mahals and parts of Surat and Poona. Prices in affected districts are - Dhaiwar 12\frac{1}{4}, Belg um 11, Bijapur 10\frac{1}{4}, Sholapur 10\frac{1}{4}, Ahmednagar and Nasik 0\frac{1}{4}, Satara \(\frac{1}{2}\), Kh indesh 9, and Kolaba 7\frac{1}{4} seers per rupee. The average daily numbers on relief works including dependants are:

107,199, Ahmednagar 91,889, Poona 19,.90, Nasik 35,512, Satara 29,334, Khandesh 29,754, and Belgaum 4,1:6. Total 306,014, of which 279,855 are relief workers and 116,759 dependants. Of relief workers 88,973 are men, 122,426, women and 68,475 abillar n. The numbers on gratuitous relief are: 122,426 women and 68.456 children. The numbers on gratuitous relief are : -Bijapur 8,875 including 56 persons in one poor house, Sholapur 5,641, Ahmednagar 1,558 including 36 persons in two poor houses, Poona 3,867, Nasik 141. Satara 10, Belgaum 495 and Dharwar 263. Total 20,856, of which, excluding Ahmednagar, details for which are not reported, 10,464 are men, 5,268 women and 3,602 children. Total number relieved, 417,170.

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Bengal.—For week ending 8th March.—There was rain in parts of Northern and Eastern Bengal during the week. More and general rain is required for the cultivation of autumn rice and jute in Bengal Proper. In Orissa the ploughing of lands is in progress. Spring rice is doing well. The harvesting of the spring crops is in progress, and the collection of opium is going on. The mahua (Bassia latifolia) crop in Chota Nagpur is promising, but in Palamau it is said to be very backward. Sugarcane-pressing continues. Prices show but little change during the week. In the distressed districts the prices of the staple grains on which the famine wage is based are—Nadia (common rice) 9 seers, Khulna (common rice) 10 seers, Rajshahi (common rice) 9½ to 10 seers, Shahahad (common rice) 9½ seers, Saran (Indian corn) 10 seers 9 chittacks, Champaran (Indian corn) 10½ seers, Muzaffarpur (Indian corn) 10½ seers, Darbhanga (Indian corn) 9¾ seers, Bhagalpur (common rice) 9½ seers per rupee. These figures show a slight fall in Saran and Champaran, and a slight rise in Darbhanga and Bhagalpur: elsewhere prices remained unchanged. The numbers on relief on Saturday, 6th March, were—Nadia 10,329, Murshiaabad 375, Khulna 2,502. Rajshahi 435, Pabna 107, Patro 509, Shahabad 12,910, Saran 32,976, Champaran 175,509, Muzaffarp ir 41,255, Darbhanga 147,469, Bhagalpur 14,327, Hazaribagh 1,200, Palamau 4,471, Manbhum 7,851; Puri 1,990; total 454,365 against 410,002 in the previous week. This total is distributed as follows:—

Relieved in poor-houses						Min	Women.	Children.	TOTAL.
Relieved in poor-houses . 458 225 280 Manbhum) = 13,656.  963 (+ 107 in Bettiah sub-division) = 1,070.  Otherwise relieved . 31,7/5 77,311 45,052 155 138 (+ 4 500 in Manbhum) = 159,638.  Test-workers 2,740 1,279 377 4,390 (+ 1,200 in Hazaribagh) = 5,590  Private relief —  Rel'ef-works—  Darbhanga l'aj 15,000 4,098 1,792 21,790 Hatwa	Relief worke	rs				123.419	99.583	51 403	271.405
Relieved in poor-houses . 458 225 280 963 (+ 107 in Bettiah sub-division) = 1,070.  Otherwise relieved . 31,7/5 77,311 45,052 155 138 (+ 4 500 in Manbhum) = 159,638.  Test-workers . 2.740 1,279 377 4,390 (± 1,200 in Hazarrbagh) = 5,590  Private relief —  Rel'ef-works—  Darbhanga 1'aj	Dependants		•	•	•	721	1,4 )3	11,144	(13.328) + 328 in Manbhum = 13.656.
Test-workers	Relieved in p	oor-	hou	ses	•	458	225	280	963 (+ 107 in Bettiali sub-division)
Test-workers	Otherwise re	lieve	d	•	•	31,7/5	77,311	45,052	
Rel'ef-works—  Darbhanga l'aj	Test-workers		•	•	•	2.740	1,279	377	4.395 ( + 1.200 in
Darbhanga l'aj	Private relief -								
Hatwa	Rel'ef-works-								
Gratuitous relief  Darbhanga Raj 1,983 4,709 3,860 10,552  Hatwa	Darbhanga 1	aj		•		15 000	4 208	1 792	21,790
Darbhanga Raj 1,983 4,709 3,860 10,552 Hatwa 190 261 207 658	Hatwa.	•	•	•	•	2,107	1,889	1 58 <b>5</b>	5, <b>5</b> 83
Hatwa 190 261 207 658	Gratuitous relie	·{ ·							
Hatwa 190 261 207 658	Darbhanga R	aj				1,983	4.700	3,860	10,552
Manjha 28 20 33 81		•	•	•		190	261	207	658
	Manjha ,	•	•	•	•	28	20	33	δı

North Western Provinces and Oudh.—For week ending 10th March. -Save for a very light shower in Almora there was no rain during the week. The crops are reported to be in a good condition except in unnrigated tracts of some districts, where they have been damaged by high west winds. Harvesting is in progress in several districts. Poppy is doing well and opium is being collected in a few districts. Cane is being sown and irrigation is being carried on in places. The numbers in receipt of relief on Saturday, the 6th March, in 19 districts officially recognised as distressed were as follows :- Agra-35,101; Etawah 18,924; Cawnpore 106,767; Fatchpur 37,900; Banda 210,127; Hamirpur 59,699; Allahabad 191,512; Jhansi 81,254; Jalaun 94,442; Mirzapur 61,866; Jaunpur 54,067; Gorakhpur 38,481; Azamgarh 12,328; Lucknow 101,022; Unao 49,968, Rae Bareli 85,780; Sitapur 5,934; Hardoi 12,988; Bara Banki 12,891; total 1,434,111. This total is distributed as follows among the various methods of relief prescribed by the Famine Code which are in operation:-Employed on relief works 931,318; relieved as dependants 225,168; relieved in poor-houses 34,556; relieved under other provisions of the Code 243,009. The numbers relieved in eighteen districts which are under observation, but not vet officially recognised as distressed, were on the same date as follows:-Relieved on test-works 64,690; relieved in poor-houses 10,492; relieved under other provisions of the Famine Code 41,929; total 117,111. The grand total in receipt of relief on the last day of the week was 1,551,222. The decrease in numbers on relief which is common to all except the Bundelkhand districts is due to the commencement of the harvest which gives congenial field employment. Supplies are generally sufficient. Fodder is somewhat scarce in place. Prices are fluctuating but tending to fall. The price of the staple grain on which the famine wage is based varied from 9\frac{1}{4} to 12 seers per rupee in the districts officially recognised as distressed.

Punjab.—For week ending 9th March.—Rain averaging about 2 of an inch has fallen in Hissar,  $\frac{1}{4}$  in Peshawar, and  $\frac{1}{8}$  in Ferozepore, Sialkot, and Gujrat. There has been a slight drizzle in parts of Rohtak and Dera Ismail Khan. Sowings of the extra spring crops are still going on. The rapeseed crop is already being cut in Gurgaon. Ploughing for the autumn crops is in progress. Sugarcane is being sown on canal land in Gurgaon. Canal and well crops are generally in fair condition. Crops on inundated and dry land are suffering from want of rain and the high parching winds which recently prevailed. Crops sown on brackish wells in Rohtak and those sown late on canalirrigated areas are not good. Recent rain has improved the condition of the standing crops in Peshawar. More ram is still wanted in all districts for the uniring ted crops. High westerly win is have also damaged the crop slightly in some districts, and they are still blowing. Stocks of food-grains are insufficient with the cultivators of Gujranwala and Lahore, and have been exhausted in Hassar and parts of Gorgaon, where imports are meeting requirements. Slight hail fell in parts of Gujranwala, but no damage is reported. Cattle are generally in poor condition for insufficiency of fedder; they are dying of stary tion in Hissar and Robtak; their condition is reported good in Umballa, Jullandar, Amrusar, and P. shawar; thir in Ferozepove and average in Stallot. Folder is generally scarce; it is reported sufficient in Peshawar only, the standing crop is being largely cut for tod ler. The average number of relief workers and dependants are as follows: relief workers:—31 450 men; 30,694 women; 15,456 children; dependants: -806 men; 1,244 women; 24,327 children: relieved in poorhouses: -7:7 mm; 6:8 women; 378 children; otherwise relieved: -2,601 men; 3,325 women; 1,758 children: test-workers:-223 men; 129 women; 106 children. Ple total number of workers, dependants, etc., in the Puntab was 113,800 against 125,738 last week for all other districts. There has been a decrease of about mue thousand in Gujiat and an increase in nearly all other affected districts. The numbers on test-works have generally fallen, and works have been closed in Gujr awala and Sialkot. Prices are generally high, and they are still rising in Karnal, Umballa, Lahore, Amritsar, Sialkot, Raw diaudi and Dera Ismail Khan; generally stationary in other districts. Wheat is selling from 8 to 10 seers, gram 9 to 11, bulgush millet 9 to  $11_{16}^{11}$ , great millet  $9_1^3$  to 11, and muze  $9_{16}^{19}$  to  $11_2^1$ , seers per rapes. Imports from Sindh and Trans-border Territory are still continuing. Price of staple foed-grains on which the famous wage is reckoned are: Robitik gram to burley 11; Delhi balrush millet 8½; Kurnal muize 10 and grim 9; Umballa muize 10; Ferozepore great millet and gram 101; Gujrat maize flour 9 seers per rupee.

Central Provinces.—For week ending of March.—The weather is hot and occasionally cloudy. Harvesting of the spring crops is approaching completion. The following estimates of outturn are reported:—Jubbulpore wheat and gram 12, linseed and pulse 9; Mandla wheat and gram 16, pulse 14; Betul wheat and gram 10; Bhandara wheat and gram 0, juari (Sorghum vulgare) 14; Raipur wheat to annas. Sugarcane pressing and planting are in progress. The Molwa (Bassia latifolia) crop is reported to be good in Saugor, and up to the average in Damoh, Chhindwara, and Bhandara. No reports received from other districts. Fodder is insufficient in parts of Seoni, Hoshangabad and Sambalpar. Prices are generally steady with a slight rise in Saugor and falls in Damoh and Narsinghpur. The numbers on relief works are fairly stationary with fluctuations resulting in a net decrease for the province of 14,000. The numbers on relief works are:—Saugor 22,329; Damoh 12,445; lubbulpore 54,573; Mandla 20,300; Seoni 6,772; Narsinghpur 15,228; Hoshangabad 23,243; Nimar 52; Betul 14,767; Chhindwara 6,520; Nagour 1,510; Chanda 2,317; Bhandara 11,177; Salaghat 16,818; Raipur 23,011; Bilaspur 13,581. Total 244,633. The numbers it receiving gratuitous relief are:—Saugor 14, 73; Damoh 4,050; Jubbulpore 24,033; Mandla 0,004; Seoni 2,098; Narsinghpar 4,550: Hoshangabad 6,721; Nomar 262; Betul 2,757; Chhindwara 1,670; Nagpur 1,239; Chanda 777; Bhandara 3,974; Balaghat 5,032; Raipur 5,911; Bilaspur 6,376. Total 91,336. Total number in receipt of rehef 335,069. There were also 8,618 persons on railway and private works in Saugor, Jubbulpore, Chhindwara, Bhandara, Balaghat, Kaipur, and Bilaspur. Details of sexes are still incomplete, but for 13

out of the 16 distressed districts there are on relief works—67,800 men, 81,600 women and 4,800 children; dependants, 700 men, 900 women, and 19,100 children; poor houses—5,000 men, 5,000 women, and 6,700 children; otherwise relieved—4,200 men, 6,000 women, and 6,200 children. The prices of the staple food-grains on which the famine wages are based are:—Saugor, Betul, and Bhandara 9½; Damoh, Narsinghpur, Nimar, Chanda, and Bilaspur 10; Jubbulpore 10¼; Mandla 8½; Sconi 9¾; Hoshangabad 10½; Chhindwara and Raipur 10¼; Balaghat 8 seets per tupee

Burma.—For week ending oth March.—In Lower Burma the harvesting of the wet weather paddy is completed. In Upper Burma reaping of miscellaneous crops continues. Cultivation of the dry weather paddy is progressing in most districts. Ploughing and sowing of the early wet weather paddy has commenced in Mandalay and Kvankse. In Thavetmyo the conton crop has partly fail, d and rain is wanted for the dry weather paddy in Bhamo, otherwise standing crops are reported to be generally good. The price of paddy has risen slightly in Pegu and Henzada and fallen slightly in Akyab, Tharrawaddy, Prome and Mandalay, elsewhere they are stationary. The numbers on relief works are: Maikula 12,674; Mymgyan 1,23) and on gratiatous relief—Meiktila 1,821, Myingyan 1,710; Yamethin 346. The total numbers on relief are 23,796. The price of rice was:—Meikula 8 sects 12 chittacks; Myingyan 10 seers 4 chittacks per rupee.

Assam—For week ending of Much.—Rain has fallen in almost all districts specially benefiting lowing rice in Sylnet. Rain is badly neeled in Goalpara and also in Kamrup, Darrang, Nowgong and the Naga Hills Ploughing for early rice, pressing of sugarcane and pruning of teal continue. Gathering of mustard is nearly finished. Prince:—common rice, Silchar o, Sylhet 9 seers 5 chittacks, Gauhati, Tezpur and Sibsagar to seers per rupee. Fodder is insufficient in Cachar, Goalpara, Nowgong, Sibsagar, Naga Hills Khasi Hills and parts of the Kamrup district. Water is scanny in Goalpara, Nowgong and Sibsagar.

Mysore and Coorg.—For week ending roth March.—MYSORE—The standing crops are in fair condition. Prices have risen slightly in Tumkar, Hussan and Chitaldroog; fallen in Mysore, Kolar and Kadur.

COORG:—R in is required to open remaining coffee blossoms. No crops are standing. Prices are normal. Water and folder for cattle are sufficient

Berar and Hyderabad.—For week ending 9th March.—Derar:—The weather is warm with midday winds indicating the approach of summer. Harvesting and threshing of the winter crops are in progress. Breaking up of land for the next monsoon crop continues. Scarcity of fodder and water prevails in all districts. No material change in high prices for food grains reported last week. 12,818 persons were employed on relief works exclusive of numbers employed in Amiaoti and Buldana districts, which have not been reported. Prices:—Jowar (Sorghum vulgare), Akola 10½; Basim 9¾; and Melghat 9 seers per rupee.

HYDERABAD: - Rainfall during week ended 6th March was '40 cents. Harvesting of spring crops continues. Scarcity of fodder and pasture and of water supply prevails. The aggregate number of persons employed on relief works in the Bir, Gulburga and Lingsagar was 4,385. Prices—wheat 6, coarse rice 7 and juari 12 seers per rupee.

Central India.—Fer week ending 9th March —No rain fell in Central India during the week. Agricultural operations are completed in Bundelkhand and are in progress in other Agencies. The spring crops are in good condition in Baghelkhand, Malwa one district of Gwahor, and seme districts in Bundelkhand; fair in Bhopal, Bhopawar, five districts of Gwahor, and six districts of Bundelkhand; indifferent in remaining districts of Gwahor and Bundelkhand. Agricultural stock is in good condition in Bundelkhand, Baghelkhand, Malwa, Bhopawar, and five districts of Gwalior; fair in Bhopal; bad in three districts of Gwalior; and indifferent in remaining districts. Pasturage is fair in Bhopal and Malwa; good in Baghelkhand, Bhopawar, and two districts of Gwalior; bad in four districts of Gwalior; and indifferent in Bundelkhand and remaining districts of Gwalior.

Prices are above normal in Bundelkhand, Baghelkhand and Malwa; they are rising in Bhopawar; and are steady elsewhere. Opium crops are fair in Bhopal, Bhopawar, and one district of Gwalior; good in Malwa and two districts of Gwalior; indifferent in remaining districts. The number of persons employed on famine relief works were Gwalior 29,856; Bundelkhand 10,408; and Baghelkhand 65,295. On gratuitous relief 7,440 in Gwalior; 2,918 in Bundelkhand; and 3,744 in Baghelkhand. Total number relieved 119,661. Prices 10 to 10½ in Gwalior, 11 seers per rupee in Baghelkhand.

Rajputana.—For week ending roth March.—No rainfall throughout Rajputana. Agricultural operations are fair in Kherwara; poor in Dholepore; and satisfactory elsewhere. Standing crops are fair in one State; thriving in four; poor in one; and good elsewhere; but are drying in two tehsus of Ulwar. The harvest is very good in Kherwara; good in Bhurtpur and Jhallawar; favourable in Jeypore; average in Ajmere-Merwara; and below average in Haraoti. Gram and wheat have been damaged by blight in Jaisulmere. Cattle are lean in Bhurtpore; in fair condition in four States; good elsewhere. Pasturage or fodder is fair in Haraoti; failing in Dhelepore and Bhurtpore; scarce in some tehsils of Jeypore and sufficient elsewhere. Prices are high in one State; falling in three; and rising in three; and steady elsewhere. The number of persons on relief works was :- Marwar 4,942, Kotah 919; Tonk 50; Dholepore 4 925; Bikanir 11,418; Jaisulmere 983; and gratuitous relief: - Marwar 1,002; Tonk 1,302, Bhurtpore 517; Bikanir 2,973; Jaisulmere 03. Total number in receipt of relief 29,184. The prices of the staple food-grains on which famine wages are based are: - Marwar 9; Kotah 142; Tonk 112; Oholepore 11 seers 4 chittacks; Bhurtpore 9 seers 5 chittacks; Bikaneer 9 seers 2 chittacks to 8 seers 6 chittacks; Jaisulmere 8 seers 9 chittacks per rupee.

Kashmir.—For week ending of March.—Rain is falling. Prices continue little below normal. Price 24 seers per rupee.

Nepal.—For week ending 6th March.—The weather has been changeable but no rain has fallen. Land is still being broken up for early rice and Indian corn. Prospects continue good. Prices 7½ seers per rupee.

The total numbers in receipt of relief during the preceding and present weeks are as follows:—

	t'Ri	CEDING WIE	- K.	P	** 1 W11		
Name of Province.	Relief works.	Gratuitous teliet.	Total	Relief works.	Gratestons relief.	luial.	linterse of decrease.
Madras Bombay Bengal North-Western Provinces and Oudh Punjab Central Provinces Burma Berar Hyderabad Central India Rajputana	01,162 391,611 271,994 1,344,966 98,079 268,001 21,717 11,111 4,509 120,353 16,785	4 887 20,648 138,008 309,651 25,059 82,718 4,411  10,087 2,084	66,649 412,259 410,002 1,654,617 123,738 351,3,9 26,128 11,111 4,509 137,040 19,469	390,014 293,057 1,221,170 104,441	330,040 9 458 91,330 3,883 	1,551,22 113 800 335,900 23.79' *12,818 4 78- 119,00:	
TOTAL .	<b>2,610,9</b> 48	605,3 <b>53</b>	; ; ; 3,216,301	2,484,677	048,501	3,133,175	-83,123

<sup>·</sup> Exclusive of figures for two Distracts

#### GOVERNMENT OF INDIA.

### DEPARTMENT OF REVENUE AND AGRICULTURE.

CONVEYS THE ORDERS OF THE GOVERNMENT OF INDIA ON THE MEMORIALS OF OFFICERS OF THE JUNIOR DIVISION OF THE SURVEY OF INDIA DEPARTMENT.

Extract from the Proceedings of the Government of India, in the Department of Revenue and Agriculture, No. 3/127-4 (Land-Surveys), dated Calculta, the 6th March 1897.

#### LAND SURVEYS.

CEAD AGAIN -

(1) Resolution No. 6-64-1, dated 27th March 1-95.

READ ALSO-

- (2) Letter from the Surveyor-General of India, No. 2128 S., dated 2nd August 1895.
- (5) Letter from the Surveyor-General of India, No. 3391 S., dated 21st November 1895, and ten Memorials.
- (1) Despatch to the Secretary of State, No. 253, dated 5th September 1896.
- (5) Despatch from the Secretary of State, No. 139 (Revenue), dated 2.0th October 1896.

### RESOLUTION.

Wire his letter No. 33918., dated the 21st November 1895, and referred to above, the Surveyor-General forwarded memorials from officers of the Provincial Service of the Survey of India Department in which they bring to the notice of Government certain points which they regard as Departmental grievances. The sanction of the Secretary of State having been received to the proposals made to him in connection with these memorials, the Government of India are now in a position to pass orders upon the prayers of the memorialists

- 2. These prayers are summarised as follows by the Surveyor-General:-
  - "(d) That the old régime by which deserving officers were promoted from the Junior "to the Senior Division should still be allowed from the Provincial to the "Imperial Service; or if that cannot be granted, that an increased number of appointments be transferred into the Provincial list.

" (b) That the three posts already transferred into the 4th grade of Extra Assistant "Superintendents be blaced at the top of the list.

- 6 (c) That the post of Superintendent, 2nd grade, instead of being abolished, he transferred to the Provincial list.
- ' (d) That intergradal officiating appointments be allowed in the Provincial Service.

  ' as is the case in the Imperial Service.

  ' (a) That the matrix of Fixture in the armon case has for all a Line and Company of Fixture in the armon case has for all a Line and Company of Fixture in the armon case has for all a Line and Company of Fixture in the armon case has for all a Line and Company of Fixture in the armon case has for all a Line and Company of Fixture in the armon case has for all a Line and Company of Fixture in the armon case has for all a Line and Company of Fixture in the armon case has for all a Line and Company of Fixture in the armon case has for all a Line and Company of Fixture in the armon case has a line and case in the company of Fixture in the armon case in the company of Fixture in the armon case has a line and case in the company of Fixture in the armon case has a line and case in the company of Fixture in the company
- "(c) That the prefix of Extra in the upper grades for the Pro-meral Service be abolished.
- "(f) That a higher ta'e of travelling allowance by rul, road, or steamer be allowed. "(g) That all salaries be increased generally on account of the depreciation of the "rupes."
- "(4) That g-zetted rank be given to all Provincial officers, and not merely to those drawing R500 a month and upwards.
- "(i) That higher rank for military precedence be given to Provincial officers when "serving with the army in the field,"
- 3. It will be convenient to deal first with the minor points thus raised. The claim to intergradal promotion has already been made on more than one occasion, and has been refused for the reasons given in letter No. 256,

dated the 10th June 1879, and repeated in paragraph 5 of letter No. 318—46-8, dated the 16th July 1854, to the address of the Surveyor-General. The reasons against granting such a privilege are now even stronger than they then were; and the Government of India adhere to their decision that a system under which temporary additions are made to an officer's salary on the departure of a senior apon leave or duty, although his duties are not changed nor his responsibility increased, and which therefore involves a breach in the correlation which should exist between remuneration and duty, cannot now be extended to any Department; though where previous custom of long standing has already sanctioned it, it may be inexpedient to abolish it.

4 The request for the abolition of the prefix "Extra" in the upper grades of the Provincial Service is based upon grounds of sentiment. The title is used in the Forest Service througout India, and also in the Punjab and other non-regulation Provinces to distinguish the Provincial from the Imperial branches of the local Commissions. It would be inconvenient to have no distinction between the titles of the two services; there have already been many alterations in the nomenclature of the Department; and the Government of India

are unable to sanction any further change.

5. The petition for higher rates of travelling allowance is supported by the Surveyor-General on the ground that transfers are frequent and journeys long and expensive, and he therefore recommends that all gazetted officers in the Provincial Service should rank as officers of the first class under the travelling allowance rules. His argument does not show, however, that the present rates are not sufficient to cover the actual expenses of the journeys, and cannot override the general rule regarding the rate of travelling allowance laid down in the Civil Service Regulations. Gazetted rank was conferred upon Extra-Assistant Superintendents on special grounds, and cannot be made the basis of a claim for increased emoluments. There are, moreover, many gazetted officers in other Departments who are only entitled to second class rates of travelling allowance. The Survey Department already enjoys substantial privileges in the matter of travelling allowance, and the Government of India are unable to add to them by permitting all Provincial officers who are of gazetted rank to draw first class rates.

6. The Government of India cannot entertain the request for a general increase of pay on account of the depreciation of the rupes. Exchange compen-

sation allowance has already been granted to meet this grievance.

7. As regards the petition that gazetted rank may be given to all Provincial officers, it is to be observed that the line of demarcation between gazetted and non-gazetted officers is in most Departments that which separates the Provincial from the Subordinate service. In the Survey Department, however, that line has been drawn lower down the scale than in any other Department, Sub-Assistant Superintendents being included in the Provincial service for special reasons; and the Government of India are unable to grant them gazetted rank. They agree also with the Surveyor-General that it would not be to the pecuniary interests of the officers concerned to make the conces-

8. The request that higher military precedence may be given to Provincial Service officers when serving with an army in the field has been earefully considered in consultation with the Military authorities; and the Government of India are pleased to decide that Extra Deputy Superintendents of the 1st and 2nd grades, and Extra-Assistant Superintendents of the 1st grade, should take rank according to the Staff Corps scale, calculated by length of service after appointment by selection to the lowest of these grades amended Army Circular will be issued accordingly.

9. There remains for consideration what is really the principal grievance of the petitioners, namely, the alleged injury done to the prospects of existing officers of the Junior Division by the reorganization scheme of 27th March 1895. The Government of India consider that this grievance is to some extent a real one, and that some remedial measures are necessary; and their proposals in this matter, which are explained below, have been sanctioned by Her

Majesty's Secretary of State for India.

10. The Resolution of the 27th March 1895, following the lines laid down by the Public Service Commission, provided for the complete separation of

the Survey Department, then comprising a Senior and Junior Division, into an Imperial and a Provincial Service, and for the gradual transfer on reduced pay of ten appointments from the former to the latter. So far as regards the uitima'e constitution of the Department, there is no reason to modify the scheme. There were, however, certain special conditions obtaining in the Department previously to the reorganisation which distinguished it from others similarly treated; and the effect of these special conditions as affecting officers already in the Department was not fully realised or allowed for in the scheme for reorgan sation. In most other departments in which a separate Provincial Service has been constituted, promotions from the lower to the higher branches of the service were rare exceptions, and when made, were ordinarily subject, in the case of mitives of India (a term which, in the statutory sense in which it is here employed, includes most of the officers in the Junior Division of the Survey Department), to a reduction of one third in the scale of pay. In the Survey Department, however, before the reorganization, selected officers of the Junior Division were eligible for promotion to the Senior Division on the same scale of pay as officers directly appointed to that division. These promotions were entirely dependent on fitness, and were made on the recommendation of the Surveyor-General; and though neither their number nor the conditions on which they were made were defined by rule, yet it was understood that a certain number of appointments, which has in practice approximated to one out of every four vacancies, would be filled by promotion of deserving men from the Junior Division. Thus, although the reorganisation may be said to have benefited the Junior Division by securing to it a fixed, in place of an uncertain, number of higher appointments yet the reduction of the pay of the transferred appointments was, to those officers of the Division who already enjoyed what was practically a certainty of promotion to the higher branch, a disadvantage without any advantage to counterbalance if

11. The transfers which are to be made and their effect on the constitution of the Janior Division will be apparent from the following figures:—

Appointments reduced in Semor Diver in	Appointments (Fled to Jackson)	Former grading of Janior Lydston.
No. Montile	No Months	N . Mowbly
pav. R	puy. K	par.
$1 \dots 1,300$	2 800	8., 550
$z_{\rm col} = \tau_{\rm col}$	3 650	5 500
2 850	1 500	7 150
3 60ə	1 150	10 400
2 500	3 100	15 350
		20 30)
Monthly cost 7,800	5,700	22 200-10-250
	,	94 160-8-200
***************************************		26 1 0-3-160

Officers of the Junior Division promoted to the Senior Division under the old system, have hitherto officiated almost immediately as Assistant Superintendents. 1st grade, on a pay of R600, and might fairly look forward to attaining before retirement to the position of Deputy Superintendent, 1st grade, on a pay of R1,000. Thus the reorganisation has practically had the effect of substituting ten appointments on pay ranging from R400 to R800, for an equal number on salaries vising from R600 to R1,000 a month. Moreover, pending the reorganisation, pronotions to the Senior Division were discontinued; the last promotion made was in November 1892; and the Surveyor-General calculates that had the old organisation continued, two more promotions would be a fallen to the Junior Division up to the present time. There has, therefore, been an immediate loss of two steps to the most deserving officers of the division, in addition to a reduction in the salary of the higher appointments to which they might expect to attain. It is true that three appointments bave recently been transferred from the Senior to the Junior Division, but as these were all on a pay of R400 a month, they have benefited only the lower grades.

12. Under the circumstances explained above, the Government of India agree that the reorganisation has had an unforeseen and injurious effect on the prospects of those officers who entered the Junior Division before the year 1888, on

the old understanding that promotion to the higher branch of the service was open to them, and that the matter requires some remedy. The same claim does not arise in the case of those who entered the Department after the publication of the Public Service Commission Report at the end of 1887, since when it has been known that the separation of a Provincial Service and the transfer to it of appointments from the Imperial Service, but with reduced emoluments, was only a matter of time.

13. Some of the memorialists ask that the former organisation should be restored, or that an increased number of appointments should be transferred to the Provincial list, or that the transfers should be made at once in the higher grades. The Government of India are unable to accept any one of these suggestions. The separation of a Provincial Service is a measure of administrative reform which must be maintained, though it is recognised that it should be carried out with the least possible detriment to the reasonable expectations of existing incumbents. In regard to the number of appointments transferred, the memorialists have no ground of complaint. As already explained, they have never been guaranteed any fixed number of appointments in the Senior Division; and as a matter of fact the number of appointments allotted for transfer is slightly in excess of the number actually held in the Senior Division by Junior Division officers when the Provincial Service was created, or that had been so held for many years past. To make the transfers from any but the lowest grade would be unfair to the officers of the Imperial Service, while it would not prove an effective remedy for the grievance complained of.

14. In his letter of the 2nd August 1895, the Surveyor-General suggested the creation of two supernumerary appointments in the 2nd grade of Extra Deputy Superintendents; but further personal discussion with him has shown that this measure would be insufficient, while it is open to objection on other grounds also. Any compensation gran ed should, as far as practicable, be so adjusted as to benefit only those officers who under the former practice would have been selected for promotion to the Senior Division; it should not exceed what is necessary to make up the difference between the old and new scale of salaries; and while restoring the old range of pay, it should not accelerate promotion. These conditions, if secured, will practically equalise the prospects under the old and new schemes of those officers in the Provincial Service who have suffered by the reorganisation, without giving them any advantage over contemporaries already promoted to the Senior Division. And they may best be secured by a system of personal allowances combined with promotion by selection.

15. The measures proposed by the Government of Ir lie and sanctioned by the Secretary of State are:—

(1) that all men recruited prior to 1888 shall, while filling the appoinments shown below, be granted a personal allowance not exceeding the following scale:—

				Provincial	Personal	Total
				Pay	aliowance.	
2	Extra Deputy	Superintende	ents, 1st grade	. 800	200	1,000
3	Do.	də.	2nd ,,	. 650	200	\$50
3	As- stant	do	lst "	. 550	ົລ ()	CO

(2) that two supernumerary appointments shalf be temporarily created in the first grade of Extra Assistant Superintendents, with a personal allowance of R50 each in addition to grade pay;

(3) that the ten appointments to which personal allowances will thus be attached sha'l be filled strictly by selection.

The maximum cost of the ten personal allowances will be R1,250 per mensom. They will stand as shown above when the Provincial Service is fully constituted by the transfer of ten appointments from the Imperial to the Provincial Service. Till then they will be given, only as the gradual transfer of appointments on reduced pay makes savings available for the purpose, and the Surveyor-General should grant them, only when the salary of the officer concerned falls below what it would have been under the old régime. He will, for this purpose, have discretion to vary from time to time, within the limits

of the prescribed scale, the allowance to be drawn by each officer; on the condition, however, that the allowance granted must at no time exceed ton in number, or the available savings in amount. No personal allowance will be granted under the present scheme so as to cause any officer to enjoy higher emoluments than he would have done if he had been promoted under the old system.

16. The two supernumerary appointments which are sanctioned may be filled immediately: they are intended to compensate the higher grades of the Junior Division for the loss of two appointments in the Senior Division during the past few years, and for the consequent delay in promotion. They will be absorbed as soon as the cadre of the Provincial Service is complete. Meantime their cost will be met, partly by keeping two Extra Assistant Superintendentships of the 4th grade (pay \$400) vacant, and partly from the saving of \$8300 a month already effected by the transfer on a reduced pay of \$400 to the Provincial Service of three Imperial appointments of R500 a month. These latter savings, being thus absorbed, will not be considered available for the grant of personal allowances. As the officers below the grade of R400 have already benefited by these transfers, promotion in consequence of the creation of the two supernumerary appointments will not be given below that grade.

17. The effect of these proposals is to temporarily postpone a portion of the savings which will ultimately result from the separation of the Provincial Service, in favour of officers who entered the Junior Division before the reorganisation was contemplated, and whose prospects it has materially injured, and they will meet the legitimate grievances of picked men from among a deserving body of officers. Their promotion has already been suspended for some years, and the introduction of the proposals is therefore sanctioned with effect from 1st April 1896.

18. The Government of India believe that these concessions will remove all the legitimate grievances of the Provincial Service of the Survey Department; and in granting them they desire to endorse the opinion of the Surveyor-General as to the excellent work done by these officers in positions of considerable responsibility, and often under circumstances of difficulty.

Order :- Ordered that a copy of the foregoing Resolution be forwarded to the Surveyor-General of India for information and communication to the officers concerned, and to the Military and Finance Departments for information, and the issue of further necessary orders; and that it be published in the Gazette of India.

By order,

DENZIL IBBETSON,

Secretary to the Government of India.



SUPPLEMENT TO

# The Gazette of India.

No. 12.}

CALCUTTA, SATURDAY, MARCH 20, 1897.

### OFFICIAL PAPERS.

A SUPPLEMENT to the GAZETTROF INDIA will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known. The Debates of the Legislative Council of His Excellency the Governor General will in future be published in Part VI of the GAZETTE.

Non-Subscribers to the Gazette may receive the Supplement separately on a payment of five Rupees per annum if delivered in Calcutta, or eight Rupees if sent by Post. The Supplement and Part VI of the Gazette can also be subscribed for separately on a payment of Rupees six per annum if delivered in Calcutta or Rupees nine if sent by Post.

No Official Orders or Notifications, the Publication of which in the GAZETTE OF INDIA is required by Law, or which it has been customary to publish in the CALCUTTA GAZETTE, will be included in the Supplement. For such Orders and Notifications the body of the GAZETTE must be looked to.

GOVERNMENT OF INDIA.

FINANCE AND COMMERCE DEPARTMENT.

### FINANCIAL STATEMENT FOR 1897-98.

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## FINANCIAL STATEMENT FOR 1897-98.

### PART I.

### GENERAL REVIEW.

1. I have the honour to present to the Council the Financial Statement for the year 1897-98; including in it, as usual, the closed Accounts for 1895-96, the Revised Estimates for 1896-97, and the Budget Estimates for 1897-98.

### Accounts of 1895-96.

2. The Revised Estimates for 1895-96 closed last year with a surplus of Rx. 951,400. In the accounts this result has been improved by Rx. 582,598, the actual surplus of the year being Rx. 1,533,998.

The main differences were (1) that the principal heads of Revenue produced Rx. 240,641 more, (2) Railways produced a better net result by Rx. 163,432, (3) the Army net Expenditure was Rx. 213,054 less. The other differences are too small to require separate mention.

3. It has not been customary in the Financial Statements to give any detailed explanations with regard to the closed accounts of the previous year, for the simple reason that they are usually published in the fullest detail in the Annual Volume of Finance and Revenue Accounts long before the date of the Statement. In the present year they were published earlier than usual, namely, on January 9th, and it is sufficient to lay a copy on the table, and to refer Honourable Members to the analysis of them published in the Gazette of India last Saturday, as the Comptroller General's Appropriation Report.

### Famine Charges.

- 4. Passing to the Revised Estimates for 1896-97 and the Budget Estimates for 1897-98, I call to remembrance what Sir E. Baring said in his Financial Statement for 1882-83, paragraph 92, when he referred to the Famine Insurance Policy: "We do not profess to finance for a surplus in a year of famine. When a serious famine occurs, it is inevitable that the Expenditure of the year should be greater than the Revenue." In commencing my Financial Statement of last year, I summed up the actual figures, up to date, of the Famine Insurance Account, but I little thought then that we were on the brink of the disaster for which, during so many years, we had been financially preparing, and that I would so soon have to announce the actual occurrence of the deficits, against which that account is the financial set-off.
- 5. I may repeat here the figures of 15 years' Famine Insurance, substituting the actual figures of 1895-96 for those which were shewn in last year's Statement:—

1. Spent upon actual Famine Relief	. 320,664
2. Spent upon construction of Protective Irrigation Works	1,813,841
<ul><li>3 Spent upon construction of Protective Railways</li><li>4. Spent in meeting interest upon the Indian Midland and</li></ul>	.03 /0
Bengal-Nagpur Railways  5. Charged as reduction and avoidance of debt, that is, as	3,631,450
famine surplus	E 227 200
	17,044,185

- 6. The effect of the Expenditure under headings 2, 3 and 4 is that for the present and all future famines we are so much better equipped with the means of meeting the demands arising out of scarcity, that we may reasonably hope to pass through the period of distress with far less expenditure than otherwise would have fallen upon us. In the two years 1876-77 and 1877-78 of the last great famine the Government of India spent under the head of Famine Relief Rx. 7,493,151; it will be seen that our present estimate for two years of a calamity, which is at any rate much more widely spread, is Rx. 5,606,900: and this difference is due to our far more adequate organization, of which no small part is the better equipment in the form of Railways and Canals, with which, as the Honourable Sir J. Woodburn pointed out in his speech in Council on October 15 last, we start. The figures I give of course very far from exhaust, in either case, the cost of the famine to the State; for the loss of Revenue—both ordinary Revenue and Railway Revenue—is very large indeed, and in a hundred different and smaller ways do famine and scarcity cause increases of State expenditure in all Departments.
- 7. The amount under head (5), Rx. 5,327,299, though charged in our past accounts as expenditure, has really been utilized either in purchase of our own debt, or in reduction of new loans and in the construction of Productive Works. If State Book-keeping as affecting our Revenue Account, were a continuous operation like the carrying forward of a Profit and Loss Account, instead of one meant to shew the results of each twelve months' operations taken by themselves, we would have to write off the cost of the present famine against this past charge of Rx. 5,327,299 before taking any part of it as a charge against the Revenues of the current year. It is necessary to bear this in mind, because one consequence of this method of stating our accounts is that in any total of surpluses and deficits, taken over a series of years which include a famine year, the total surplus so stated is less than the actual facts by the amount of the charge for reduction and avoidance of debt.
- 8. I shall have to deal separately with the effect of the famine and scarcity upon our ordinary Revenues and Expenditure; I state here only the totals of the estimated Expenditure upon direct famine relief. They amount to Rx. 1,965,700 in 1896-97 and Rx. 3,641,200 in 1897-98, total Rx. 5,606,900. The first of these figures is largely based on consideration of known actuals for part of the year, but in neither case can I put forward the figures as estimates in the sense in which we ordinarily use that term. Famine relief is administered upon certain definite principles, and on a system of test carefully laid down, and all I can say about the estimates of famine expenditure in the future, is that the figures are a summary of the best opinions which the Local Governments can give, as to the chances of the approaching spring crop, and of the crop due next autumn, and of the manner in which these crops, deficient, normal or abundant, will affect the multitudes, reckoned now by millions, who are at present compelled to seek relief at the hands of the State. In some parts of the distressed tracts the favourable prospects of the spring crop give ground for hope, that the necessities for samine relief will in a short while shew a marked diminution. In others, there is no hope of diminution till the autumn crop is harvested, and there may be any amount of increase. No past experience can serve as a guide in the solution of these difficulties of estimating. The figures must be taken for what they are worth; in some possible circumstances they may be found to be largely in excess of the actual expenditure; in other possible circumstances they may be found far

about 13 were spent upon 1. Bandelkhand famine in the earlier part of the year, a famine of very great innsity for its small area, and so quietly and

effectively managed by the Local Government that hardly anything was heard of it outside official circles. It is forgotten now in the presence of the greater calamity with which that same Government, as well as others, have to deal.

10. The amounts charged as famine relief are independent of very large advances under the Land Improvement and Agricultural Loans Acts. But they include advances of another kind which have also been largely made by Government, namely, advances to Landholders for works to be conducted by them on Famine Relief principles for the employment of their famine-stricken tenants, in respect of which they undertake to reimburse something approaching to the actual value of the work.

The measure of the Land Improvement and Agricultural advances due to the famine may be judged from the following figures:—

					Land Improvement and Agricultural advan-					
					1894-95.	1895-96.	1896-97, Revised.			
					Rx.	Rx.	Rx.	Rх.		
Central Pr	ovii	ces	•	•	81,100	36,800	103,000	110,000		
Bengal	•	•		•	9,300	<b>9</b> ,700	55,000	50,000		
North-Western Provinces				•	65,000	57,600	420,000	140,400		
Punjab	•	•	•	•	18,700	28,400	89,000	50,000		
Madras	•	•	•	•	28,000	20,400	50,000	25,000		
Bombay	•	•	•	•	88,700	99 <b>,300</b>	351,800	117,700		
		Тот	A I.	•	290,800	252,200	1,068,800	493,100		

- advances for wells and for cultivation, helped very largely towards the relief of the peasantry in the distressed tracts of the North-Western Provinces and of Bengal.
- arrangement in which the Government of India takes part for enabling the Native Bandelkhand States to undertake the necessary expenditure for famine relief of their subjects. They have been hard hit by not one but two or three successive bad seasons, and find themselves in some cases without adequate funds to meet the expenditure. The arrangement made in these cases is that His Highness the Maharaja Sindia has agreed to lend funds to the Native States in question, the Government of India becoming guarantee for the loan and taking measures to ensure its ultimate repayment.

### Revised Estimate of 1896-97.

13. The Budget Estimates of 1896-97 worked out to a surplus of Rx. 463,100. The Revised Estimates work out to a deficit of Rx. 1,986,900, but between these two figures there are so many differences of detail that it is better to set them out in a tabular form.

	Estimates of 1896-97.									
The second secon							Budget.	Revued.	Revised Better.	Revised Worse.
STERLING IN EN	GLAND					_	-71.100	319,400	145,300	<b> </b>
Revenue .	•	•	•	•	•	E Rx.	174,100	15.880,600	28,800	1
Expenditure.	•	•	•	•	•	<u>ئ ج</u>	15,909,400	10,270,400	1,459,500	
NET EXCHANGE	)N ABO	OVE.	•	•	•	KX.	11,729,000	10,270,400		
						- 1	27,465,200	25,831,600	1,633,600	
REVENUES IN INC	) i A					- 1	Rx.	Rx.	Rx.	Rx.
Land Revenue						. [	26,003.300	23.609,200	•••	2,394,100
Opium				•			6,895,300	6,384,700	•••	508,600
Salt						. 1	8,700,000	8,438,200	•••	261,8 <b>0</b> 0
Other Principa	l Hear	ds of I	Reven	ue	•	.	23,525,600	23,413,400	•••	112,200
Departmental	Receip	ts. inc	ludin	z Inte	rest	and	1		{	
Civil Works		,	•	•			6,782,900	7,078,400	295,500	***
Railways .	-	•					21,582,800	20,159,600		1,423,200
Irrigation .						. ]	2,883,300	3,200,700	317,400	***
Military Work		-				_ 1	50,000	61,100	11,100	•••
Army			•	•	•		803,600	836,300	32,700	••
Expanditura in	India-	<del></del>					97,316,800	93,273,600		4,043,200
Direct Demand	ds on F	Reveni	108			1	1	i	1	
Opium .							2,503,000	2,503,900	90,000	***
Other .			•	-			8,170,700	8,318,700	152,000	***
Interest .						. 1	- 960,300	-011.300 i	•••	49,000
Civil Departme	ents .			-			10,000,100	10,680,500	6,600	101
Famine Relief							75,000	1,951,200		1,876,200
Protective Wo	rks						523.500	47,200	470,300	•••
Railways .	•		·	•		. ]	13.781,500	13.357,400	424,100	•••
Irrigation			•	•			3.201,700	3.248,000	***	47,200
Military Work	sand	Specia	al Def	ences		- [	1.254,900	1,138.100	116,800	•••
Civil Works					Ť	- 1	4,757,800	4.708,100	49.7.0	
Army		•	•	•	•	• !	17.480,100		274,400	***
PROVINCIAL ADJUS	STMENT	T				;	70,274.900	70,057,400	***	382,500
Deduction ma	de for	char	ges ta	ken to	Pro	vin-	00:			or on space to the second
cial and Loc			•	•	٠	•	-880.400	-1,228,500	342,100	***
	Sur	plus (-	+) D	eficit (-	)	• !	4 403400	<b> 1.9</b> 86,900	***	2,450,000

- 14. Of the better receipts in the English account, £68,900 represent premium obtained on issue of India 21 per cent stock, and £27,500, interest on investment of cash balance. In the account of expenditure in England there are no differences of sufficient importance to require special mention.
- 15. The large difference under Exchange is due to the fact that the Budget Estimates were taken at 13.75d., whereas the rate realized has been about 14.46d.
- 16. Under Land Revenue there is a very great falling-off, due to the fact that in the districts where the crops failed it was necessary to give large suspensions of revenue. The following figures shew in what provinces the falling-off has occurred, and in the first column of the statement I have shewn the figure which, upon the examination made for the purpose of the Provincial settlements, was established, in our opinion, as the existing standard of Land Revenue receipts, apart from circumstances of famine and distress:-

			Standard.* Rx.	Budget. Rx	Revised. Rx.	Difference.
India .			150,000	150,000	151,800	+ 1,800
Central Provi	nces		844,800	864,600	660,000	-204,600
Burma—Upp	er		812,000	797,000	635,000	-162,000
" Low	er		1,759,300	1,700,000	1,780,000	+ 20,000
Assam ,	•			614,200	609, <b>00</b> 0	- 5,200
Bengal .	• _	• . •	3,902,100	3,894,700	3,920,000	+ 25,300
North-Weste	rn Pro	vinces		6,113,900	4,914,200	-1,17,9,700
Punjab .	•	•	2,464,000	2,457,100	2,362,200	-94,900
Madras	•	•	5,380,000	5,601,700	5,207,700	-394,000
Bombay	•	•	4,801,400	4,770,000	4,351,200	-418,800
Deduct-Por	tion of	Land	26,838,700	27,023,200	24,591,100	-2,432,100
	venue igation			929,900	891,900	-38,000
		_	***	26,093,300	23.699,200	-2,394,100

<sup>\*</sup> These standard figures exclude "Local"; of which the only important figures are Rx. 220,000 in Madras and Rx. 15 000 in Bombay.

The losses, it will be seen, occur in the Central Provinces, in Upper Burma, very largely in North-Western Provinces, to a small extent in Punjab, and a considerable amount in Madras and Bombay. The whole loss of Rx. 2,394,100 may be put down as caused by the scarcity.

- 17. Opium shews in the above statement a falling-off of Rx. 508,600, both the Bengal prices and the export from Bombay being unfavourably affected by low prices in China. There is a slight saving on the Expenditure side in Opium, as the Budget Estimates provided for a better crop than was actually housed.
- 18. The loss on Salt, Rx. 261,800, may for the most part be put down as one of the consequences of scarcity. It is chiefly during the second-half of the year that the falling-off has taken place; the receipts of the twelve months ending September 30th, 1896, were equal to the full Budget Estimate of Rx. 8,700,000.
- 19. Under other Revenue heads we almost always have to report a considerable advance in the Revised Estimates over the Budget figure. They would have shewn the same progress this year were it not for the falling-off in the North-Western Provinces and in Bombay, where the following losses are recorded:—

								North-Western Provinces.	Bombay.
Stamps			•	•	•	•	•	22,000	34,000
Excise	•	•		•	•	•	•	125,000	<b>6</b> 0, <b>0</b> 00
Provincia	l Ra	te <b>s</b>			•	•	•	104,000	33,200
Forests	•	•	•	•	•	•	•	16,700	34,700
					TOTAL .			267,700	161,900
								Rx. 429	,600
								<del></del>	

These losses again are due to the effects of famine, and in the case of the Stamp Revenue of Bombay, still more to the stoppage of trade in consequence of the plague. The Customs Revenue is on the whole slightly better than Budget.

- 20. Of the improvement under Departmental Receipts, Rx. 124,700 represents the premium received on the last loan (against which, under the same head of "Interest," there was a loss of Rx. 40,000 due by the Calcutta Port Commissioners and remitted), and Rx. 102,000 represents the increased gain on copper coinage, due to the very large issues of that coin in connection with Famine Relief Works. The gain on this coin is brought to credit as the coin passes into circulation.
- 21. The next great difference requiring explanation is in the Railway Receipts. Confining ourselves to consideration of the earnings of Railways only, we have the following figures:—

			Barnings.	Working Expenses.	Net.
			Rx.	Rx.	Rx.
State Railways—					
Accounts, 1895-96.	•	•	18,558,294	9,040,836	9,517,458
Budget, 1896-97 .	•		18,321,700	9,010,800	9,310,900
Revised, 1896-97 .	•	•	17,524,700	8,825,000	8,699,7 <b>00</b>
Guaranteed Railways-		•			
Accounts, 1895-96			6,255,131	<b>2</b> ,979,893	5,275,238
Budget, 1896-97	•		<b>0,330,00</b> 0	3,097,000	3,233,000
Revised, 1896-97 .	•	•	<b>5</b> ,670,000	3,060,000	2,610,00 <del>0</del>

THE RESERVE OF THE PARTY OF THE

These figures give a falling-off of Rx. 611,200 on State Railways and Rx. 623,000 on Guaranteed, total Rx. 1,234,200, an amount which accounts for the differences shewn in the above statements of Rx. 1,423,200 worse on the Revenue side, and Rx. 424,100 better on the Expenditure side; net Rx. 999,100. The lower receipts have saved us Rx. 142,000 in the payment of surplus profits, and the other Railway charges have also been less than the Budget Estimate. The principal contributors to the above losses are—

							Kx.
North-Western .					•		140,000
Oudh and Rohilkhand					•		117,500
Rajputana-Malwa .	•		•	•	•		252,500
Bombay, Baroda and Cen	tral	India					200,000
Great Indian Peninsula	•		•				310,000

- 22. The Eastern Bengal Railway, on the other hand, has gross receipts Rx. 180,000 better than Budget, owing largely to a favourable jute season.
- 23. Irrigation is the only head which in a year of drought shews an improvement. The net receipts are better than Budget by Rx. 269,500, the improvement being shared between the North-Western Provinces and the Punjab.
- 24. Passing to the figures on the Expenditure side, the heads Direct Demands on Revenues (other than Opium) and Civil Departments represent mostly charges regulated by sanctioned scale, and they shew the usual savings as compared with Budget. The excess expenditure under Interest is mostly a question of the distribution of this charge between ordinary debt and Railway debt. The heavy excess expenditure on Famine Relief requires no further explanation beyond what is given above. The saving on Protective Works is not a real one,—it merely means that the East Coast, including the Bezwada-Madras Railway, which is both a productive and a protective line, and which is charged to the Famine Grant when that grant is not otherwise appropriated, has this year to be transferred to the Capital Account of Railway Construction.
- 25. There is a considerable saving of Rx. 274,400 under Army Expenditure. The principal items included in this are—

Unspent out of the-special grant of Rx. 494,900 for m	abili	72-	Rx.
tion purposes, included in Budget  Savings in Exchange Compensation Allowances in			120,000
quence of better exchange		•	80,800
Savings in ordnance manufactures	•	•	75,000
Other very numerous savings on the grants (net)	•	•	240,600
Тогл	ıL.	•	516,400

Against this the rise in prices which set in in September has caused extra expenditure of Rx. 196,000, and excesses over established or estimated strength have caused excess charges of Rx. 46,000.

26. The "Provincial adjustment" is better by Rx. 342,100; translated into non-technical language, this means that the Provincial balances bear a share of the loss of Revenue and of the Expenditure (chiefly Famine Expenditure) included in the General Account, which is larger by Rx. 342,100 than they estimated, a year ago, they would have to bear. The total Provincial and Local Balances of 31st March 1897 stand as follows:—

					Budget, 1896-97.	Revised, 1896-97.
				•	· Rx.	Rx.
Provincial Balance		•	•		1,437,022	1,222,549
Local Balance .	•	•	•	•	1,276,221	1,144,703
		To	TAL	•	2,713,243	2,367,252
					To a Last Indications	

27. It may be well here to collect together the various items in these explanations which we have attributed to the effects of famine and scarcity-

							Rx.
Direct cost of Famine Relief	•	•	•	•			1,876,200*
Rise in prices in Army Expe	ndit	ure		•		•	196,000
Loss of Revenue—							
Land Revenue .		•	•	•	•	•	2,394,100
Salt Revenue .			•	•		•	261,800
Other Revenues in No	orth.	We	stern 🗆	Provi:	nces	and	
Bombay (excluding St	tamp	Re	venue)		•	•	373,600
Loss of Railway Revenu	e (n	ct)	•	•	•	•	1,234,200
				To	ΓAL	•	6,335,900
Gain under Irrigation R	ever	ue	•	•	•	•	269,500
			NET	Resu	LT		6,066,400

<sup>\*</sup> Besides Rx. 14,500 for English Expenditure and Exchange thereon.

Of the above amount, Rx. 574,700 falls upon Provincial and Local Balances, leaving Rx. 5,491,700 to be borne by Imperial.

# Loan Operations in 1896-97.

28. As announced in the last Financial Statement, a 3 per cent loan of four crores of rupees was offered for public tender upon June 22, and the tenders were received upon July 22. Money throughout the earlier part of the financial year was extremely cheap, the Bank rate in England being 2 per cent and in Calcutta 4 per cent from May 28 and 3 per cent from July 2. The price of paper ruled high, our 31 per cent guaranteed loans being in April about R108-7, in May about R110-4, and June about R110-2. The loan was very largely tendered for and was placed at an average of R 103-1-101, the lowest accepted tender being R102-7, and the allotments were practically all paid up !, the end of August.

29. It will be remembered that in our conversions of 1894 we offered to those holders of paper who accepted conversion, an equivalent amount of promissory notes on which 3\frac{1}{2} per cent interest was guaranteed up till August 1904. Those who did not accept were afterwards offered, and most of them accepted, ordinary 3½ per cent paper without any guarantee. We considered ourselves therefore in a manner bound, if favourable opportunity offered, to convert the unguaranteed 3½ per cent paper, as otherwise it would necessarily be quite as good as the guaranteed. The amount of this ordinary 31 per cent paper was—

(1)	Outstanding	of 1853-54	•	•	•	•	•	•	46,760
(2)	79	1893-94	•	•	•	•	•		3,500,200
(3)	Accepted in	conversions	of 1	894-95	•	•	•	•	2,138,190
						To	ΓAL	•	5,684,950

30. Accordingly, after ascertaining that the operation of converting the outstanding unguaranteed 31 per cent paper into the new loan would not be regarded by the holders of the new paper as in any way interfering with them, but would indeed rather help them by increasing the amount and the marketableness of the new loan, we notified this conversion upon September 4. The success of the new loan had established for the time a high price for securities of the Government of India, and the prospects of the conversion were favourable.

31. Rates held up, both in England and India, just long enough to enable the operation to be successfully closed. The Bank of England rate, which had stood at 2 per cent, from February 1894 was increased to 2½ per cent on September 10, 1896, and to 3 per cent upon September 24, and the rise was the signal for a depression in the value of our securities. When the final day came of tendering for conversion the amount that had been tendered came to Rx. 4,887,160, and Rx. 797,790 was left outstanding for discharge. Of this amount, Rx. 296,600 has been presented for payment up to the beginning of March.

32. Since money hardened in Calcutta in November, the price of the new 3 per cent paper has ruled below par, but this is partly due to the comparative absence of a market, as compared with the larger bulk of the 3½ per cent paper. Our present intention at least is to persevere with the 3 per cent rate, and by our future loans to increase its amount. We have now practically only two kinds of paper on the market, vis., the 3½ per cent guaranteed till August 1, 1904, and the 3 per cent guaranteed until December 31, 1916. The amounts of these two kinds of debt are at present as follow: 3½ per cent Rx. 82,754,840, besides Rx. 8,159,500 held in the Currency Reserve; 3 per cent Rx. 8,887,160, besides Rx. 2,048,650 created during the year for issue to Currency as mentioned in the next section.

# Rate of Exchange.

- 33. Last year closed with a re-action from a somewhat sudden rise in the rate of exchange to  $14\frac{3}{4}d$ . During April and May the rate fell from  $14\frac{3}{8}d$  to  $13\frac{13}{10}d$ . In June it recovered to  $14\frac{3}{5}2d$ , and from then till the middle of October the rate was very steady at about  $14\frac{1}{3}d$  and  $14\frac{3}{10}d$ , the Secretary of State being very successful in selling his Bills. By the middle of October we had realized that a famine was upon us, and that it would be necessary, as a first step in meeting it, to make large suspensions of revenue and large agricultural advances. We were obliged, therefore, at very short notice to ask the Secretary of State to greatly reduce his drawings. And the result was that the rate of exchange and the Bank rate of interest both very sharply rose. The second week's drawing of October was at  $14\frac{3}{3}2d$ .; the second week's drawing of November was at  $15\frac{3}{3}2d$ .
- 34. This action on our part caused, I am afraid, grave inconvenience to mercantile circles in India; but it was not avoidable. It was only when the first ten days of October passed without bringing the desired rain, that famine was converted from a mere possibility into an almost certainty, and the area affected was so widespread that the case demanded the reservation of all our financial means. These we took the opportunity of strengthening by carrying out on December 17 a measure which had been under public discussion for over a year, vis., the addition of two crores to our cash balances by the investment of part of the Currency Reserve. The exact figures of this operation were the issue of R2,04,86,500 stock of the 3 per cent Loan of 1896-97, at the rate of the day, R97-10 per cent, being R54-6 less than the full two crores. With this transaction the tenseness of the situation passed away; but the rate of exchange on the drawings never fell below 15 pence, as the Famine expenditure and prospects compelled the Secretary of State to reduce his drawings, and there came a heavy demand for remittance in connection with the Burma rice crop.

# Budget Estimates, 1897-98.

35. Following my previous practice of abstaining from any speculation in exchange, I have taken the rate for the Budget Estimate at the same figure which has been realized in the year 1896-97, namely, 14'46 pence. It is impossible to say how trade and exchange may be affected by the very peculiar circumstances of the coming year. Made up upon this basis, the estimates of Revenue and Expenditure work out to a deficit of Rx. 2,464,000. It will be most convenient

in explaining the details to compare them with the Budget figures of 1896-97, rather than with the altogether peculiar figures of the Revised Estimates.

36. This comparison, made in the same form as adopted in paragraph 13 above, is as follows:—

Budget Estimates of 1897-98 compared with those of 1896-97.

							·			
							Budget, 1896-97.	Budget, 1897-98.	1897-98 Better.	1897-98 Worse.
STERLING IN ENGLA	ND-					_				
Revenue .	•	•	•	•	•	£	174,100	173,000		1,100
Expenditure .	•		•	•	٠,	£	15,909,400	16,088,500		179,100
NET EXCHANGE ON	ABOVI	в.	•	•	. 1	₹x.	11,729,900	10,504,200	1,225,700	***
							27,465,200	26,419,700	1,045,500	•••
REVENUES IN INDIA							Rx.	Rx.	Rx.	Rx.
Land Revenue		•	•	•	•	•	26,093,300	25,646,200	•••	447,100
Opium .	•	•	•	•	•	- 1	6,895,300	5,816,200	***	1,079,100
Salt .	٠.	:-		•	•	- 1	8,700,000	8,734,000	34,000	***
Other Principal 1	leads	of Re	venu	e:	•	:	23,525,600	23,578,200	52,600	***
Departmental R	eceipts	i, incli	udinį	g Inte	rest	and				
Cıvil Works	•	•	•	•	•	٠	6,782,900	6,945,800	162,900	***
Railways	•	•	•	•	•	• 1	21,582,800	20,682,100	***	900,700
Irrigation	•	•	•	•	•	• [	2,883,300	3,122,500	<b>839,200</b>	***
Military Works	•	•	•	•	•	• ]	50,000	50,000	944	***
Army	•	•	•	•	•	•	803,600	814,600	11,000	•••
							97,316,800	95,389,600	•••	1,927,200
EXPENDITURE IN IN Direct Demands		venne	Q							
Opium	••••••		٠.				2,593,900	2,654,000		60,100
Other .	•			•	•		8,470,700	8,520,400		49,700
Interest .	•		•				<b>—</b> 960,300	<b>-961,900</b>	1,600	*
Civil Department	ts .			•		•	19,090,100	19,308,800		212,700
Famine Relief				•		•	75,000	3,641,200	***	3,566,200
Protective Works	<b>.</b>	•	•	•	•		523,500	25,000	498,500	0,0,000
Railways .	•	•	•	•	•	•	13,781,500	13,752,000	29,500	***
Irrigation .	: -	• .	_• .	•	•	•	3,201,700	3,110,000	91,700	***
Military Works	ınd Sp	ecial	Defe	nces	•	•	1,254,900	1,207,300	47,600	•••
Çivil Works .	•	•	•	•	•	•	4,757,800	4,398,200	359,600	***
Army	•	•	•	•	•	•	17,480,100	16,968,900	511,200	•••
							70,274,900	72,623,900	•••	2,349,000
PROVINCIAL ADJUST	MENT		•	•			886,400	-1,190,000	303,600	•••
	Surpl	us (+	) D	eficit (	<b>-</b> )	•	+463,100	-2,464,000	•••	2,927,100

- 37. The main increases of Expenditure in the English Account are—
  - (1) Increasing Interest payments which account for differences of £61,400 under Interest, and £99,100 under Railways.
  - (2) Increase of £37,700 under Superannuation Charges.
  - (3) There is an increase of £65,600 under Army Non-Effective Charges; but it is more than counterbalanced by a saving of £120,700 under Army Effective Charges, chiefly on account of Military Stores for India.
- 38. The deficiency under Land Revenue is heavy, namely, Rx. 447,100, and may be explained by saying that in Upper Burma, in the Central and the North-West Provinces, and in the Punjab, we do not at present expect to receive, during the coming year, nearly the full measure of Land Revenue. The deficiency comes in the beginning of the year, and is due entirely to the failure of crops. If a prosperous harvest should ensue next October and November, we may reasonably hope for much better results than those shewn in our Estimates.
- 39. Under Opium we are now suffering from the re-action which two years ago I pointed out to be inevitable. Scanty crops, and the high prices that follow

them for a time, give favourable financial results while they last, but the high prices kill the demand, and both the exports of Malwa opium fall off and smaller prices are realized upon the Bengal drug. The prospects of the coming season, looked at from the point of view of the Opium Department, are extremely favourable, but to our Budget Estimates they mean low prices realized upon the still scanty sales, and heavy outgoings in payment for the raw produce. The result is a falling-off which may be thus distributed:—

Rx.

By lower prices realized on the Bengal sales . . . 877,500
By smaller export and lower duty in Bombay . . . 190,000

and on the Expenditure side-

40. Under other Revenue heads there are on the whole better results, though the influence of the famine is still shewn in a falling-off, under Excise, of Rx. 65,600, and under Provincial Rates, of Rx. 48,100.

41. The Departmental Receipts are expected to be somewhat better on the whole than in the Estimates of 1896-97. Post Office shews an advance of Rx. 56,600, more than covered, however, by an increased expenditure, and Telegraph shews worse results on both sides, partly because the advance in revenue has been less than expected, and partly because the rents charged to Railways for the use of wires and instruments have been reduced and it is intended to introduce certain improvements in respect of delivery of deferred messages.

42. Railways shew a great falling-off, as the traffic on them will be greatly affected as long as the effects of the present scarcity last. The following figures may be taken as a continuation of those stated in paragraph 21 above (Indian Accounts only):—

Budget, 1897-98.			Earnings.	Working Expenses.	Net.
			Rx.	Rx.	Rx.
State Railways .	•	•	18,023,400	9,027,300	8,996,100
Guaranteed Railways	•		5,740,000	3,110,000	<b>2</b> ,630,000

43. On the Expenditure side the figures which require special explanation, in addition to the above remarks, are the following:—

Direct Demands on the Revenues.—Increase Rx. 49,700. The principal item is Rx. 36,900 under Forests, which is of the nature of commercial outlay intended to bring in a good return. The Forest Department are carrying out a scheme, long planned and elaborated, which involves considerable additions to the subordinate establishments engaged in conserving and working the Forests.

- 44. Civil Departments.—Increase Rx. 212,700. Of this, the principal items are Post Office Rx. 78,400 and Telegraph Rx. 44,700, due to normal expansion of the Departments; Jails Rx. 68,400, being the estimates which the Provincial Governments make of the consequence of increase of prices of food, and of the probable temporary increase of jail population in the distressed tracts; Police Rx. 70,500, due to continued pursuance of the plans for the reform of this Department, but also in some places the result of scarcity and distress; Superannuations, Rx. 28,200, an inevitable annual increase.
- 45. The heads of Famine and Railways have already been dealt with, and as explained in dealing with the Revised Estimates, the entry of Rx. 498,500, less expenditure on protective works, merely means that we shall not, in 1897-98, obtain from the Famine Grant the aid it usually gives towards expenditure on Capital Account. In view of the amounts provided for Famine Relief, it has not been considered necessary to make special provision for any expenditure which may be entailed on the Imperial Account by the plague.

- 46. Civil Works.—The less expenditure Rx. 359,600 is due to the restriction of programme by the various Local Governments enforced by the great reductions that Famine expenditure has made in their available balances.
- 47. Under Army, there is on the whole a less expenditure in India by Rx. 511,200. A fuller statement of the comparison between the Estimates of 1896-97 and 1897-98 would be the following:—

Mobilization	Gra	nt—				1896-97.	1897-98.	1897-93 Better.
England	•	•	•		£	51,200	Nil.	51,200
India	•	•	•	•	Rx.	494,900	100,600	394,000
Ordinary G	rant-	-						
England	•	•	•		£	4,357,300	4,353,400	3,900
India	•		•	•	Rx.	16,985,200	16,868,000	117,200

The Mobilization Grant was a special one for 1896-97, and a comparatively small amount of expenditure under this head is admitted into the Estimates of 1807-08.

The principal features in the differences in the ordinary portion of the Estimates are: (1) the higher prices of food necessitate an increase of Rx. 399,300 in the Estimates of 1897-98; and (2) there will be a saving of Rx. 326,000 in consequence of the application of more favourable rates of exchange to the calculation of the allowances of officers and of British soldiers. There are further numerous savings and a few increases of charge for which I refer to Part II of the Statement.

# Quinquennial Settlements of Provincial Finance.

- 48. The usual quinquennial investigations and settlements of Provincial finance were made in the course of the year. Our proposals on the subject were made to the Provincial Governments at the beginning of October, before the appearance of famine; and afterwards, when famine supervened, we considered that, as the arrangements depend, not upon the figures of any one year, but upon the general standard of Revenue and Expenditure, it would be sufficient to reserve the final settlement so far as it regarded Land Revenue and Excise and one or two other heads, in the Provinces severely affected by famine, but it was better to settle all other matters than to leave them in a condition of suspense. The settlement of these standards of existing Revenue and Expenditure is the necessary condition for the exercise by Local Governments of the financial authority entrusted to them, in the same sense as the settlement of the Budget Estimates determines the plan upon which our own financial administration is to be pursued for the next twelve months.
- 49. The first process in these settlements is the enquiry what is to be accepted as the proper amount of expenditure for which an assignment of Revenue is to be made. The expenditure may be stated in general language as that incurred in each province upon Civil Administration; the revenue and expenditure on account of Irrigation are also provincialized in Bengal, North-Western Provinces, and Madras, but this part of the arrangements need not be more specially referred to at present.
- 50. In two tabular Statements A and B appended to this part of the Financial Statement, I set forth in detail the estimates accepted for the expenditure in 1897, and compare them with the estimates of the same kind upon which the similar settlement was made in 1892. I may mention that we have not, or we practically have not, rejected any of the existing expenditure of the Provincial

Governments as requiring to be disallowed, as we find that the increases of scale of expenditure are sufficiently moderate. The details of the comparison are as follow:—

					Net Ex	Net Expenditure. 1892. 1897.		
					Rx.	Rx.	per cent.	
Central P	rovin	ces	•		653,300	710,700	8.8	
Lower Bu	ırma		•		1,054,600	1,206,100	1 3'3	
Assam		•	•		467,600	564, <b>90</b> 0	20.8	
Bengal	•		•		2,816,700	3, 125, 500	10.0	
North-W	estern	Prov	inces	•	2,215,400	2,428,700	9.6	
Punjab		•	•		1,384,600	1,537,300	11.0	
Madras		•			2,054,800	2,238,600	8·9	
Bombay	•	•	•	•	2,409,500	2,544,100	5.6	
		Тот	AL	•	13,066,500	14,355,500	9.9	
							14	

It is fair to the Local Governments to notice that part of the above increase of expenditure was that which was entailed upon them by the allowances given in compensation for fall of exchange.

51. An examination of the Revenue side of the account shewed the following results:

The Central Provinces have been hard hit by two or three bad seasons, and they have been disappointed in the increase of revenue which they might reasonably have expected. We found it necessary to assign them a slightly higher amount than they would have got had the 1892 settlement continued in force. Their balance has been absorbed by their necessary expenditure somewhat exceeding their revenue, and their misfortunes of the current year have, quite apart from famine, entirely swept away their available resources. We reckon that we enhance their assignment by Rx. 29,200 a year; and we have also to make up a small deficit in their balance.

- 52. Assam shows a fairly progressive revenue, but it is, as Sir E. Baring said in 1882, "a poor province with many wants." We find that we might, upon the present revision, reduce its assignment of Revenue by a small amount, say Rx. 11,400. But we have adjudged it better to leave the Province this amount of surplus.
- 53. Burma (that is, in the present connection, Lower Burma only) is a young and rapidly progressive province. Its revenue (mainly its Land Revenue) increased during the past quinquennium by 13'9 per cent., and its expenditure has increased as above shown by 13'3 per cent. The above figures are independent of its Railway revenue, the Burma Railways having been, with a slight reservation, Provincial up till now. The Railway part of the 1892 settlement has been very profitable to the Local Government, which has maintained very high, though decreasing, balances throughout the five years. It finishes the present contract with a balance of Rx. 294,300. We have thought it desirable for the present to deprovincialize the Railways as they have now been made over to a Company, and some questions remain to be settled regarding their future administration; but otherwise Burma is only a little worse off (say Rx. 9,000 a year) than if the 1892 settlement had continued in force.
- 54. The Chief Commissioner—or in future, Lieutenant-Governor—takes over now provincial responsibility for Upper Burma in the same way as for Lower. The Estimate of Expenditure is shewn in the penultimate column of Table B, and sufficient Revenue has been assigned to meet it. I am afraid that the first effect

of this will be to use up part of the high balance with which the Chief Commissioner starts under his new settlement, in paying for famine relief in his new province, and also possibly in meeting some temporary loss of Revenue in it.

- 55. The Punjab is a politically important province, and it has shown during the last quinquennium only a moderate expansion of Revenue. The consequence is that its resources under the 1892 settlement have been found rather too narrow for the demands of its expenditure, and it has been obliged to reduce its Public Works grants somewhat below the needs of the province. Further, the failure of Revenue in the current year has reduced its balance below the authorized minimum. We find that we place it in a fair financial position if we concede to it, in addition to the Revenue assigned in 1892, an allowance about equal to the expenditure imposed on it by exchange compensation; and, when the famine account is closed, we shall have to make to it also, as to the Central Provinces, a grant in recoupment of its exhausted balances.
- 56. In the provinces with which I have as yet been dealing, we did not expect and we did not wish, to make a profit to the general account by reducing the amount of Revenue assigned to the Local Governments. Our examination satisfied us that their expenditure was already on a sufficiently limited scale, and that the whole, or nearly the whole, of the revenues assigned to them could be properly left at their disposal.
- 57. But we have also in the case of these provinces made another arrangement to their advantage. The revenues assigned for Provincial use are, as is well known, certain shares of the various heads of Revenue. These shares in the larger Provinces of Bengal, North-Western Provinces and Madras are about equal, on the whole, to their net expenditure; but in the smaller ones, where the expenditure naturally bears a larger proportion to the revenue, they require to be supplemented by a grant which under present arrangements is a fixed amount. While the revenues increase, this fixed amount does not, and it thus results that, whereas in the big provinces, if the revenue increases by five per cent, the Local Governments have the power (temporarily or permanently, as the case may be) of increasing their expenditure by five per cent, yet in the smaller provinces an increase of revenue by five per cent only permits an increase of expenditure by say, three per cent. This is the reverse of what ought to be, for the irresistible demands in the new provinces are proportionally greater than in the old ones. We have therefore in the newer provinces enhanced the shares of some of the assigned revenues, by reducing per contra the fixed amounts granted in addition to the variable shares. In this way we have given the Punjab '4 and the Central Provinces 5, of its Land Revenue, instead of '25 only. In Burma, which, with Upper Burma now added, has a very large expenditure as compared with its revenue. and also probably considerable demands, and from which we have for the present withdrawn the Railway Revenue, we have found it necessary, in pursuance of this purpose, to raise the share of Land Revenue as high as two-thirds, and we have given it also half its Excise instead of one-quarter only.
- 58. The state of Provincial finance in the North-Western Provinces had begun to give us anxiety, even before the outbreak of famine. Sir E. Baring in 1882 pronounced (Financial Statement of 1882, paragraph 58), as the result of an enquiry made under his orders, that nowhere in India is a reduction of taxation more required than in the North-Western Provinces and Oudh; and he took certain measures for that reduction which, for reasons fully explained in this Council at the time, were partly reversed in 1889. It is therefore perhaps not unnatural that the Revenue of these Provinces has shewn very little expansiveness. There is a certain advance in its Land Revenue as districts come under

resettlement, but it is rather backward, or at any rate non-progressive, in respect of Excise and other Revenue. At all events its revenue from 1892 to 1897 has advanced only about 2 per cent,—much less than that of any other Province.

- 59. Now, the settlement of 1892 left the North-Western Provinces with less of revenue than was necessary for its standard of expenditure. The reasons for this I need not mention, but it was intended that five lakhs of its admitted expenditure should be met by reduction of balance.
- 60. There is also one feature peculiar to the North-Western Provinces Provincial account. It is dependent to the extent of 30 or 35 lakhs of rupees a year upon the net revenue of irrigation canals. Now, one year, very recently, there were unusually good cold weather rains, and the people did not want water from the canals; the result was that the Government of the North-Western Provinces lost 20 lakhs upon its Irrigation account, and I need not say that no Provincial account can stand a loss of that magnitude. True, in this last year of drought, the 20 lakhs have come back to it in the Irrigation account, but the losses under Land Revenue and other heads are so enormous as to swamp this particular gain, and the North-Western Provinces account finishes this year, without reckoning any famine charges, with a debtor balance of Rx. 200,800 which of course we have to make up by a grant out of Imperial. Grants like this, I may remark, are not shown on the face of our accounts: they are made by redistributing the Land Revenue between the Imperial and Provincial columns.
- 61. We have carefully reviewed the requirements of the Province in the way of expenditure, and we have come to the conclusion that we must enhance its assignment by nearly as much again as the five lakhs by which the assignment of 1892 fell short of the admitted standard of expenditure.
- 62. We have, in addition to this, made it a grant of four lakhs for the year 807-98 to enable the Lieutenant-Governor to establish his District Funds on a financially independent basis; this step, which has been long ago accomplished in every other Province in India, not having yet been carried out in the North-Western Provinces.
- 63. We come now to the important and wealthy maritime Provinces of Bengal, Madras and Bombay, towards which the commercial wealth and the industrial progress of India tend to accumulate. To them we naturally look for obtaining the means for that redistribution of resources which, to again quote Sir E. Baring's Financial Statement of 1882, is one of the objects of the quinquennial revisions, "It is indeed obvious," he said, "that in view of the manifold demands on the Imperial treasury, and the necessity for affording relief to provinces whose means are straitened, the Government of India cannot forego all its claims on the increments of revenue which arise from the growing wealth and prosperity of the country." The mention of the balances of the Provincial Account in these three great provinces, from 31st March 1892 onwards, will show that they may reasonably expect, with a slightly smaller assignment of revenue than at present, to continue their past career of financial prosperity. The Balances in Bengal were, in lakhs of rupees, 231, 221, 26, 43, 58; in Madras 42, 26, 29, 381, 43; in Bombay 41, 38, 40, 30, 40; and since in each case the Local Government was at liberty to estimate for the expenditure of all excess over 20 lakhs, it may be taken that their present scale of expenditure is not the result of any specially enforced economy.
- 64. We have carefully examined both the revenue and the expenditure of each of these Provinces, and we propose to allow in the present assignment for

the actually existing scale of expenditure. The following figures compare the rate of growth of revenue with that of growth of expenditure:—

				Increase of Revenue from 1892 to 1897.	Increase of Expenditure now allowed.
Bengal		•		9.6 per cent	10'9 per cent
Madras				14'9 per cent	8.9 per cent
Bombay		•		10.0 per cent	5'6 per cent

In stating the increase of Revenue for Bengal, the Railway Revenue, alluded to below, is left out of account; and the figures for Madras and Bombay are based on the estimates made by the Government of India before the diminution caused by famine and plague.

- 65. To a small extent in Madras, namely, in respect of its Land Revenue, the assignment of revenue is provisional and will be settled next cold weather. In the case of Bombay, we have had to postpone the final settlement also of Excise, Stamps, and Forests. But even with these heads remaining open for final determination next year, the settlement is sufficiently complete to be the basis of the exercise by the Local Governments of Provincial financial powers.
- 66. As regards the effect on the Provincial accounts as compared with that of a continuation of the present assignments, the facts are—
  - (1) In Bengal we resume a special grant which fluctuated with the earnings of the Eastern Bengal Railway (which is not under Provincial Administration), and we give Rx. 269,400 in lieu of it. The Railway grant was given in 1892 as the equivalent of Rx. 320,000, though, if renewed now on the same terms, it would be worth to the Lieutenant-Governor very much more.
  - (2) In Madras the assignment is less than that of the 1892 settlement by Rx. 98,200 or Rx. 138,200, according as the Local Government's estimate of Land Revenue or that of the Government of India is ultimately adopted.
  - (3) In Bombay it is quite impossible to say what the difference is. If the Revenue in the future is to be as seriously reduced as the Government of Bombay estimates, the new settlement is practically a continuation of the old one. But we hope, when present troubles are over, to find the standard of Revenue much higher than the Government of Bombay puts it.
- 67. It is necessary to add a few words as to the manner in which the Provincial accounts are affected by the famine expenditure. The established policy in such cases is that Local Funds must first be called upon to bear all the expenditure they reasonably can bear, and to "direct their whole resources, subject only to the maintenance of absolutely necessary works in non-affected tracts, to afford relief;" thereafter the Local Governments must meet the demands upon them out of their Provincial balances. At the point where these are reduced below the standard required as working balances for the Provincial financial administrations, the Imperial Government has to step in, and bear the rest of the burden which, in the case of a great famine, is necessarily by far the largest share of it.
- 68. In the Central and North-Western Provinces the Provincial balances, as already explained, are more than exhausted by reason of failure of revenue. In these cases not only will Imperial have to bear all the charges of famine, but it will have to make up, in addition, the deficit in the Provincial balance.
- 69. Bombay is nearly as bad—its Provincial account has been hard hit by loss of revenue. It can bear, in Provincial and in Local account, only a few lakhs out of its famine expenditure, and all the rest has to be borne by Imperial.

- 70. Madras is fortunately only slightly affected by famine, and its revenues have suffered very little. Between its Provincial and its Local balances it will be able to bear the whole, or nearly the whole, of its famine expenditure.
- 71. In Upper Burma the famine expenditure, which is only 6 or 7 lakhs in each year, will be charged to Imperial this year and to Provincial next.
- 72. In Bengal only a small area is affected, and the general condition of the Province, as reflected in its Revenue Account, is one of prosperity. Its high balance which, if it had no famine expenditure to bear, would, on 31st March 1897, stand at Rx. 595,700, will be largely dispersed during this and next year by heavy famine expenditure. This sounds a little harder upon Bengal than it really is, for, as a matter of fact, this high balance is the produce, not of any Provincial revenues in the ordinary sense, but of the Imperial grant out of Railway Revenues, not under Bengal administration, which three successive good jute seasons have so enhanced as to give the province a profit, in the three last years, of Rx. 353,500. But I am afraid that this consideration will afford little consolation to His Honour the Licutenant-Governor for the financial misfortune which has overtaken both his finance and mine.
- 73. As the Estimates stand, after all the charges for famine are thus distributed, the Provincial balances are shewn upon 31st March 1898 as follows:—

				Rx.					Гx.
Central Pre	ovinces	•	•	Nii.	North-We	stern	Prov	ince <b>s</b>	Nil.
Burma	•			140,900	Punjab		•	•	36,100
Assam .	•	•		85,800	Madras			•	100,000
Bengal	•	•	•	100,000	Bombay	•	•	•	49,500

These will require some adjustment to the necessities of the several provinces, when we come to the end of the year; for the provinces cannot be left without a safe working balance at the very least. What this adjustment will be it is unnecessary now to discuss, for, as already explained, the estimates of famine outlay though the best we can make, are very far from trustworthy, and the actual expenditure is determined by circumstances quite outside any control of ours. We therefore must wait until we can approximately close the account of the famine, and of the immediate disasters to Revenue which it brings in its train.

# Railway Construction.

- 74. In the last Financial Statement I mentioned that the question of Railway Extension was under the general consideration of the Government. A programme involving considerable outlay was explained to the Council by His Excellency the Viceroy on the Budget discussion on March 26th; and the question had been carefully considered in correspondence with the Secretary of State, how to raise the necessary money for the outlay, as the amount required went beyond the capacity of the Indian Money Market.
- 75. At the beginning of the year the Secretary of State gave formal approval to a programme of Railway Construction, either direct by Government or by Companies acting under guarantee of the Government, which covered about Rx. 28,000,000 of Railway expenditure to be spread over three years, of which 1896-97 was the first. For this 28 crores of expenditure we were to raise in India as much money as we thought we could conveniently borrow, and the rest was to be raised in England, either directly by the Secretary of State or by Companies acting under agreements with him. But the amount of 28 crores thus arranged for does not include the transactions of certain Companies whose relations with Government do not involve a direct guarantee by the latter, and which work under special terms (like the Bengal and North-Western Railway) or under what are

known as Branch Line terms. Nor does it include certain small transactions on Provincial account which are charged to Revenue.

- 76. The operations thus fall into three categories, namely,-
  - I.—State Railway Construction, for which money is found by Government aided by capital or debentures raised by two Companies,—the East Indian Railway Company and the Assam-Bengal Railway Company.
  - II.—Construction by Companies, under contract with Government, out of funds raised by the Companies, but supplemented in two cases by funds advanced at interest by the Government.
  - III.—Construction by Companies out of their own funds and outside the Government Accounts; and also construction by Branch Line Companies.

There is a fourth category, viz., the old Guaranteed Companies; and though some negotiations are pending in respect of new capital construction by them, they are not further alluded to in these figures.

77. These three categories account respectively for the following expenditure:—

					Revised, 1896-97.	Budget, 1897-98.
					Rx	Rx.
First Category	•		•		5 767,700	6,700,000
Second Category	•	•	•	•	2,990,600	3,430,000
Total on Gov	ernme	ent A	ccount		8,758,300	10,130,000
Third Category	•	•	•	•	2,470,200	3,283,800
		1	OTAL	•	11,228,500	13,413,800

These figures, it should be remembered, include expenditure in England as well as expenditure in India.

#### (a) First Category.

78. The estimated expenditure of the two years, falling under the first category, is as follows —

•	Revised, 1896 97.	Budget, 1897-98.
Money available by-	Rx.	Rx.
	3,819,900	5,838,600
East Indian Railway Company's Debentures .	1,437,000	662,100
Assam-Bengal Company's Capital and Debentures	510,800	199,300
TOTAL .	5,767,700	6,700,000

The East Indian and Assam-Bengal are State Railways in the hands of Companies who have power to raise debentures, and in the case of the Assam-Bengal Company share capital also, in sterling, for construction purposes. The capital and debentures raised by these Companies are of course appropriated to their particular lines; but to the extent to which the raising of the money is in advance of its expenditure, the capital so raised diminishes for the time the total amount of construction for which money has to be charged direct on the Government Account of Capital Construction.

79. The above money has been appropriated to the following construction, in which I have omitted separate specification of the smaller items:—

wnich i nave omitted	1 SC	parate	spe	ecincai	1011	or the	smaner ne	:ms :
State Agency - Open	Li	nes					Rx.	Rx.
North-Western		•					435,000	37,700
Eastern Bengal		•					448,900	322,500
Other Lines				•	•		<b>7</b> 6, <b>0</b> 00	73,200
State Agency - Const	truc	tion—						
Burma .						•	166,000	• • •
East Coast .						•	292,800	65,000
Godaveri Bridge	÷ .			•			•••	185,000
Rae Bareli-Bena							257,100	432,500
Mari-Attock							373,700	300,000
Mushkaf-Bolan		•		•			210,200	,
Kotri-Rohri				•			420,100	211,000
Bezwada-Madras	s						841,800	800,000
Southern Punjab	٠.						• • •	222,300
Other Lines			•		•		92,500	220,100
Companies' Agency-	-O¢	en Lin	es —					
East Indian							<b>680,00</b> 0	1,200,000
Tirhoot			•			•	24,100	110,000
Other Lines	•	•	•	•		•	59,400	135,500
Companies' Agency-	-Co	rstruct	io !-	_				
Assam-Bengal							1,170,600	1,330,000
Tirhoot Extension	on <b>s</b>				•		220,000	600,000
Other Lines		•			•	•	-500	•••
Unappropriated	•		•	•	٠	٠	•••	455,200
				Тот	AL.		5,767,700	6,700,000

80. The following is a statement of the principal items of expenditure included in this list:—

Eastern Bengal.—1896-97; Doubling of the line north of Ranaghat. 1897-98; Additional rolling-stock.

Burma.—This line was transferred to a Company, that is, to the second category, from September 1, 1896, and the further expenditure after that date is shewn there.

East Coast.—Is open for traffic from Bezwada to Çuttack, except the Godaveri Bridge.

Godaveri Bridge.—A commencement is being made of this work, which is to cost about 55 lakhs and will take two years to construct.

Rac Bareli-Benares.—The expenditure shewn will complete the line and open it for traffic.

Mari-Attock.—Will be approaching completion at end of 1897-98.

Mushkaf-Bolan.—Finished, including double line on the 1 in 25 gradients. Kotri-Rohri.—1896-97; Open for traffic, excluding the Indus Bridge at

Kotri. 1897-98; The Bridge will be completed.

Bezwada-Madras.—Will be approaching completion at the end of 1897-98.

Southern Punjab.—The expenditure is for the provision of rolling-stock, which falls upon the Government.

East Indian.—The expenditure is upon the Mogul-Sarai to Gya Branch, and for additional rolling-stock.

Assam-Bengal.—Open from Chittagong to Badarpore, and for 75 miles from Gauhati. The expenditure is chiefly on the hill section and on the northern section.

#### (b) Second Category.

81. The expenditure by Companies under contract with Government, other than the two above specified, are—

								Revised, 1896-97.	Budget, 1897-98.
Companies'	expen	diture	071	the	Gor	ernm	ent		
Accounts-	_							Rx.	Rx.
Burma	•					•		535,400	771,000
Bengal-	Nagpu	r	•				•	715,200	1,190,400
Dit	to	(a)					•	842,500	938,000
Indian 1	Midlan	d		•				438,500	21,600
Dit	to	(a)				•		239,900	236,500
Bengal Luckno Mysore Souther	w-Bare	illy {				•	•	219,100	272,500
					Тот	`AL	•	2,990,600	3,430,000

<sup>(</sup>a) These are advances by the Government; the present arrangement in respect of the extensions of these two Railways being that the funds for expenditure in India are advanced by the Government.

82. The following is a statement of the principal items:

Burma.—The Mandalay-Kunlôn extension, of which 80 miles will be nearly ready at end of 1897-98: also additional rolling-stock.

Bengal-Nagpur.—Construction is proceeding on the three branches, Sini to Midnapur, Midnapur to Cuttack, and Midnapur to Howrah. The bridging is very heavy.

Indian Midland.—The Sagar-Katni branch, to be opened by end of 1897-98.

#### (c) Third Category.

83. The expenditure under the third category is as follows:

Companies' expenditure outside the Government Accounts and Branch Line Companies -

	•				Revised, 1896-97. Rx.	Budget, 1897-98. Rx.
Bengal and North-Western			•	•	612,700	გი <mark>ნ,ი</mark> იი
South Behar		•			110,000	326,500
Southern Punjab .			•		1,295,200	724,60 <b>0</b>
Tapti Valley			•	•	94,000	850,000
Smaller Branch Lines	•	•	•	•	358,300	576,700
		To	ΓAL -	•	2,470,200	3,283,800

84. The following are the principal items of expenditure:-

Bengal and North-Western.—The Ganges-Gogra Doab branch lines, and other minor extensions, of which 250 miles will be opened by end of 1897-98. The Gogra Bridge at Bahramghat, also to be opened by end of 1897-98. The Gogra Bridge at Tartipur only commenced.

South Behar.—Approaching completion by end of 1897-98.

Southern Punjab.—Expected to be opened about October or November 1897.

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79. The above money has been appropriated to the following construction, in which I have omitted separate specification of the smaller items:—

State Agency - Open	Li	nes—					Rx.	Rx.
North-Western		•					435,000	37,700
Eastern Bengal							448,900	322,500
Other Lines					•		76,000	73,200
State Agency - Cons	truc	tion-	•					
Burma .		•					166,000	
East Coast .							292,800	65,000
Godaveri Bridge	: <b>.</b>				•		•••	185,00 <b>0</b>
Rac Bareli-Bena	res			•		•	257,100	432,500
Mari-Attock		•			•		373,700	300,000
Mushkaf-Bolan							210,200	•••
Kotri-Rohri		•			•		420,100	211,000
Bezwada-Madra:	s			•			841,800	800,000
Southern Punjab	٠.					•	•••	222,300
Other Lines		•			•		92,500	220,100
Companies' Agency-	-Op	en Li	nes —					
East Indian							680,000	1,200,000
Tirhoot		•		•		•	24,100	110,000
Other Lines	•	•	•	•		•	59,400	135,500
Companies' Agency-	-Cos	nstruc	tio !-	-				
Assam-Bengal					•		1,170,600	1,330,000
Tirhoot Extension	ons						220,000	600,000
Other Lines	•		•		•		-500	•••
Unappropriated	,	•	•		•			455,200
				Tot	ΓAΙ	•	5.707,700	6,700,000

80. The following is a statement of the principal items of expenditure included in this list:—

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81. The expenditure by Companies under contract with Government, other than the two above specified, are—

	-						Revised, 1896-97.	Budget, 1897-98.
Companies' e	x pendit u i	re on	the	Gor	ernme	ent		
Accounts-	•						Rx.	Rx.
Burma		•			•		535,400	771,000
Bengal-Na	agpur	•			•	•	715,200	1,190,400
Ditto	(a)	•				•	842,500	938,000
Indian Mi	dland						438,500	21,600
Ditto	(a)	•	•			•	239,900	236,500
Bengal Co Lucknow- Mysore Southern	Bareilly	}		•		•	219,100	272,500
				Ton	ral.	•	<b>2,</b> 990,600	3,430,200
							~=- <u></u>	

<sup>(</sup>a) These are advances by the Government; the present arrangement in respect of the extensions of these two Railways being that the funds for expenditure in India are advanced by the Government.

#### 82. The following is a statement of the principal items:—

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#### (c) Third Category.

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Companies' expenditure outside the Government Accounts and Branch Line Companies —

					Revised, 1896-97. Rx.	Budget, 1897-98. . Rx.
Bengal and North-We	stern		•		612,700	806,000
South Behar .		•	•		110,000	326,500
Southern Punjab .					1,295,200	724,600
Tapti Valley	•				94,000	850,000
Smaller Branch Lines			•	•	358,300	576,700
		То	TAL		2,470,200	3,283,800

#### 84. The following are the principal items of expenditure:—

Bengal and North-Western.—The Ganges-Gogra Doab branch lines, and other minor extensions, of which 250 miles will be opened by end of 1897-98. The Gogra Bridge at Bahramghat, also to be opened by end of 1897-98. The Gogra Bridge at Tartipur only commenced.

South Behar.—Approaching completion by end of 1897-98.

Southern Punjab.—Expected to be opened about October or November 1897.

Tapti Valley.—Commenced.

#### Remittance and Debt.

85. The following account shews in a shortened form the requirements of the Secretary of State; the figures are drawn up so as to shew separately the transactions on account of Government, and the transactions arising out of the operations of Railway Companies:—

Requirements on Government Account—	Revised, 1896-97. £	Budget, 1897-98. £
Excess of expenditure on Revenue		
Account	15,561,200	15,915,500
Expenditure not charged to Revenue .	1,095,500	1,083,100
Net payments on Remittance Accounts,		
etc	44,100	226,600
Total Requirements .	16,700,800	17,225,200
Transactions of Railway Companies-		
Net receipts on account of Capital	3,877,200	2, 155,500
Payments for Stores, etc	2,136,700	3,273,700
Net Receipts	1,740,500	•••
Net Outgoings	•••	818,200
Net Funds required .	14,960,300	18,043,400

86. The following figures shew the manner in which the above requirements have been or are to be financed:—

			Revised, 1896-97.	Budget, 1897-99.
			£	£
By Council Bills	•	•	15,300,000	13,000,000
By addition to Permanent Debt	•	•	81,200	3,500,000
Temporary Debt-				
Reduction	•		- 1,000,000	•••
Addition	•	•	•••	1,000,000
By reduction of Cash Balance		•	579,100	543,400
			14,960,300	18,043,400

87. It will be seen that Railway Companies took advantage of cheap money to raise a large amount of capital during 1896-97, and the amount provided for in the Budget was enhanced by a new arrangement made in the course of the year for the transfer of the Burma Railways to a Company: these receipts on Capital Account enabled the Secretary of State not only to meet with ease the reduction imposed on his drawings and alluded to in paragraph 33 above, but also to pay off a million of temporary debt without renewing it.

The transaction in permanent debt in 1896-97 was the raising of a new loan, India 2½ per cent stock £2,400,000, which was used to pay off debentures nearly equal in amount.

88. For next year the requirements of the Secretary of State are considerably enhanced, as he has now to meet heavy charges of the Railway Companies

against the capital accumulated in 1896-97. On the other hand, our means of meeting his drawings in India are greatly limited, both by reason of the adverse circumstances of the year in respect of famine expenditure and by reason of the heavy Railway programme of expenditure. This last, as already fully explained, includes not only an unusually large amount of Railway construction on Government account, but also heavy outlay of Railway Companies, partly against these same receipts of Capital in last year's account.

89. We intend to supplement our resources in India by borrowing four crores of rupees; but as will be seen from the Ways and Means Account in India in Part II of this Statement, we estimate that we will not be able, even with this, to meet more than £13,000,000 of drawings during the year.

90. The Secretary of State is therefore obliged to have recourse to borrowing, and his present intention is to raise £3,500,000 of permanent debt, besides restoring the £1,000,000 by which in the current year he has diminished the temporary debt.

91. These announcements of the amounts of Council Bill drawings and of debt to be raised are made with the usual reservation of entire liberty to the Secretary of State to vary the amounts as he may find occasion.

92. Before passing from this subject I note that the year 1896-97 is remarkable as being the first in which the Government of India have secured for themselves the full benefit of the general reduction in the rate of interest. For the first time India sterling stock has been raised in England at  $2\frac{1}{2}$  per cent, and Indian rupee debt has been raised at 3 per cent, a premium having been obtained in each case. Moreover, we have also, in the contract for the transfer of the Burma Railways to a Company been able for the first time to make the arrangements on the basis of a  $2\frac{1}{2}$  per cent guarantee.

#### Conclusion,

93. I concluded my statement last year with expressing the view that our financial prospects were "now very much more hopeful;" although I "refrained from any prophecies as to the future." Our prospects are for the present marred by the occurrence of widespread famine, and of pestilence which is as yet confined within a narrow area. I can only now express the hope that a year hence these disasters will have passed away; and that as the deficits I am now obliged to declare are certainly much smaller than the losses due to famine and scarcity, we shall, when relieved from these misfortunes, resume that financial progress which they have interrupted.

Table A. PROVINCIAL EXPENDITURE ACCOUNT, 1892.

(In thousands of rupres.)

	<u>* , * 37 († 1</u> 2 <del>T</del> .)	aumu unsumes	Central Provinces.	Lower Burma.	Assam.	Bengal.	North- Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
HEADS OF EXPENS	DITURE										
3.—Land Revenue .	•		11,62	20,20	9,22	33,39	44,56	23.24	45,71	54.38	2,42.32
9.—Customs	•			1,66	•••	5,48	•••	•••	1,62	1	8,76
15Post Office			59	50	1		•••	1,02	1,07	1,05	4.24
18.—General Administration	on		3.90	6.80	2,57	r5,42	12,56	9.78	9,44	13,61	74.08
19ACourts of Law .	•		8,41	12,47	5.50	84,27	44,63	29,05	44,03	44.02	2.72.38
19B.—Jails			6,02	8,49	1,10	21,50	13,00	8.92	8 <b>,6</b> 0	6,29	73.92
20.—Police	•		13.93	28.07	11,94	57.92	39,04	37,03	40,26	50,01	2.78.25
21.—Marine	•			2,72	1,02	8,68	•••		19	41	13.02
22 Education	•		4,67	3,09	1.87	25.25	4,24	7,75	14,29	16.50	77.60
24.—Medical .	•		2.73	2,29	1.80	15.78	6.39	5,55	10.77	13,25	58,56
25.—Political	•		18	••• }	81	22	7	•••	75	3,43	5,40
26.—Scientific and other Minents	dinor l	Depart•	49	76	7	3.07	1,60	83	i 3,32	1,98	12.21
29.—Superannuation, etc	•		2,30	244	72	15.73	17.00	8,55	14,00	15.55	76. 11
10Stationery and Printin	ng		1,78	4,39	61	9,06	5.26	4.13	7-48	6.44	39.15
32.—Miscellaneous .	•		45	3 <b>8</b>	44	2,12	1,28	44	1.35	2.27	8.7 ;
45.—Civil Works .	•		15.96	20.87	11.03	31.44	29,50	26,78	20,10	30,78	1.86,46
Contributions from Local	Province.	cial to	60	1	1.go .	6,45	24.46	-4.33	74	4.65	34.48
Miscellaneous Adjustr	nents		-19	-78	41	82	76 }	11	32	27	90
Lump Additions .		• •		2,00		50	3.00	***	00.1	2.00	8,50
	Tura	L.	73-11	1.16.36	50,20	.3.37.12	2.17.44	1,53,90	2.25,04	2.67,89	14.75,30
RECEIPTS UNDER EXPEND	ITURE	HEADS.	1	,			. :		,	# I	
VII.—Customs .		• • ;		25	•••	50		•••	30	••• {	1,11
XIIIPost Office .	•		10	1	i	•••	,	2		•	12
XVIA Courts of Law	•	;	1,32	2,74	79 3	8,50	5.15	4.70	5,70	4.00	32,90
XVIB.—Jails			3,52		58	16.05		2,18	1,90	2,15	27,13
XVIIPolice		•	27	14	68	4.66	3,69	6.38	4.20	3.55	23.57
XVIIIMarine .				2,44	•••	8,93			3	65	12,05
XIX Education .			1,38	14	44	5,70	, ;	14	1,37	2.73	12,00
XX Medical .	•		3	17	1	1,50	7	23	73	1,12	3,86
	other	Minor	11	2	•••	1,54	1.02	37	1.49	34	4,89
XXI.—Scientific and Departments		• . •		}				61		ļ	* 39
	ctc.	• •	8	2	2	68		O1	47	2.24	<b>₩</b> .14
Departments			8 22	15	2 2	1,36				2,34 62	
Departments XXII.—Superannuation,			22	15	2	1,36	56	75	1,06	()2	4.74
Departments XXII.—Superannuation, XXIII.—Stationery and F			2 <i>2</i> 45		2 43		5 <sup>6</sup>	75 1.38	1,38	62 59	4:74 14,01
Departments XXII.—Superannuation, XXIII.—Stationery and F XXV.—Miscellaneous			22	35	2	1,36 7,97	5 <sup>6</sup> 2,36 8,11	75	1,38	()2	4.74

Table B. PROVINCIAL EXPENDITURE ACCOUNT, 1897.

(In thousands of rupees.)

							_	_		(in thou	sanas o	rupces.)
•					i	North				The same of		T-4
		entral	Lower		ro-	Wester	n		. In	Total,		Total,
		Prov- inces.	Burma	Assam	. Benga	inces		D Madra	ıs Bomba İ	Upper	Burma	Upper
		į		;		Oudh,	}		1	Burma		Burma.
			-	:			.			, - <u> </u>	-	,
						į				1	!	
HEADS OF EXPENDITURE.						1			1		!	
3 —Land Revenue		11,81	22,97	9,59	38,31	42,67	26,75	3 48,4°	51,12	2,55,1	; 20,36	2,75,51
g.—Customs			2,41		8,07	!		2,40		12,9	i	12,94
15Post Office		73	50	3	10		1,63		1			5,03
15.—General Administration .		5,01	7,55	2,89	17,22	13,60	10,47	9.93	14,61	81,29	2,18	83 40
13ACourts of Law		9,99	15,28	6,15	89,31	52,56	32,95	46,92	46,68	2,99,85	; , 8,9t	3,08,76
гуВ.—Jails		5,70	9,69	1,02	22,06	15,70	9,54	10,51	6,7.	80,95	3,05	84,00
20 —Police		14,63	31,24	15,47	61,00	50,07	39,48	46,04	53,20	3,11,13	5°,45	3,69,58
Marine			3,22	So	8,86			40	41	13,69	4,00	17,60
22.—Education		3,90	4,47	1,99	20,76	7,01	7,71	16,79	18,21	56,8	1,93	\$8,77
-4 — Medical		3,24	2,66	2,36	18,66	7,64	6,25	13,07	16,00	C9,88	2,00	71,83
25Political		44	•••	1,73	22	6		84	3.05	6,9.	<b></b>	6,94
26Scientific and other Minor Departs	nents	60	55	11	4,51	1,83	1,15	4,20	2,25	15,20	48 أد	15,68
29.—Superannuation, etc		2,90	3,35	1,00	19,74	20,70	9,99	15,52	15,44	91,6	4 <sup>1</sup> 75	94,39
30Stationery and Printing	•	1,93	5,00	1,00	11,22	6,63	4,85	9,00	8,10	48,3	3 25	48,58
32.—Miscellaneous	•	74	62	63	2,52	1,14	65	1,5	2,05	9,8	23	10,12
45Civil Works	•	15,00	23,47	14,35	32,44	27,80	2;,30	22,00	31,60	1,94,0	30,00	2,24,02
Contributions from Provincial to L	ocal.	1,00	-1,50	1,90	6,45	24,65	-6,30	79	4.05	31,55	s'	31,55
Miscellaneous Adjustments		•••		•••	20	16	33	•••		<b>6</b> 9	<b>—</b> 71	-2
Lump Addition	•		•••	1,14	•••	i	1,27	1,50	i	3,91	•••	3,91
		+ ··· +···			· · · ·		·	1	:	,		
1 OTAL		77,62	1,31,99	C2,14	3,07,65	2,72,22	   1,74,06	3,50,01	2,82,32	16.18.01	1,31,88	17,50,79
						{			i			
•					-						1	•
						! s	!				1	
RECEIPTS UNDER EXPENDITURE HE	ns.							;				ı
VII Customs			20		91			1 72		1,84	 	1,84
XIII.—Post Office		14				***	71	73	•••		,	
XVIA,—Courts of Law		1,40	3,22	96	5 8,80	 5,66	4,00	7.40		30	, I	ان در ا الدرود ا
XVIB.—Jails	•	2,68	2,5.	65	8,58	5,05	1,91	7,40	1,80	35,63 27,49	ı	l _
XVII.—Police · · · · ·		17	55	1,96	197	4,43	6,53	1	4,10	24,21		
VIII.—Marine			2,80		9.35	****	Ì	; 454°	6.1	12,79	•	125.7
XIX.—Education		34	15	46	5,(0	99	33	i	3,15		!	<b>.</b>
XXMedical		5	10	2	2,05	20	28	1	1,31	1		
XXI.—Scientific Departments .		12	1		2,45	1,16	43	2,13	24	0,51	• ;	6,55
XXIIe—Superannuation, etc		12	12	4	68	55	41	47	2,31		6	4.70
TRIIIStationery and Printing .		28	21	3	1,32	1,09	77	1,38	70	i	!	5,77
XXVMiscellaneous		71	50	57	9,25	2,22	1,39	1,54	56	1	8	17,18
XXXII.—Civil Works		54	90	67	4,00	7,91	4,20	1,5	8,73	28,53	40 ;	a5,99
_										_  -		
TOTAL	•	6,55	11,38	5,65	55,10	29,35	20,33	27,05	27,91	1,83,32	4,58	1,87,90
Net Expenditure	. [	71,07	1,20,61	56,49	3,12,55	2,42,87	1,53,73	2,23,8h	2.54,41	14,35,59	,27,30	15, .,>)
A NAME OF THE PARTY OF THE PART										<u> </u>		

# PART II

# DETAILS OF THE ACCOUNTS AND ESTIMATES.

# Section I.—The Accounts of 1895-96.

94. The Revised Estimates of 1895-96 anticipated a surplus of Rx. 951,400 Accounts of the actual surplus of the year in the closed Accounts is considerably higher, being 1895-96.

Rx. 1,533,998.

Explanations of the variations under the several heads of the Account figures from those of the Budget and Revised Estimates will be found in the Appropriation Report published in the Gazette of India of the 13th instant. The following is a general comparison of the Revised Estimates with the Accounts of the year:—

					Revised Estimate.	Accounts.	Accounts, better.	Accounts, worse.
	Re	VENUE.						
India England Exchange		•	· ·	Rx. £ Řx.	97,509,000 210,300 158,600	97,977,c05 223,417 169,745	468,005 13,117 11,145	•••
		TOTAL	•	Rx.	97,877,500	98,370,167	492,267	***
India—	Expe	NDITURE.						VIII. WALLEY TO A STATE OF THE
1mperis	al, Prav	incial, and Provincia	Local	Rx.	69 <b>,0</b> 03 <b>,</b> 900	68.998,722	5,178	•
		s or Defici		Rx.	+383,000	+379,109	3,891	•••
		Net		Rx.	69,386,500	69,377,831	9,0 <b>6</b> 9	• • •
England Exchange		:	: :	£ Rx.	15,701,000 11,838,600	15,603,370 11,854,968	97,630 	16 <b>,36</b> 8
		TOTAL	•	Rz.	96,926,500	96,836,169	90,331	3 4 9
		Surplus	s .	Rx.	951,400	1,533,698	582,598	

95. The Expenditure in India fell short of the amount taken in the Revised 1895-96. Estimate by Rx. 5,178, and the Revenue in India exceeded that taken in the General Results. Revised Estimate by Rx. 468,005. The division of these two improvements between Imperial and Provincial was—

					Imperial.	Provincial and Local.
					Rx.	Rx.
Increase in Revenue .	•	•	•	•	422,307	45,698
Saving in Expenditure.	•	•	•	•	54,767	•••
Excess in Expenditure.	•	•	•	•	•••	49,589

the improvement in the Imperial section being Rx. 477,074. The average rate of exchange for the year, 13.638d, the rupee, was slightly lower than that taken in the Revised Estimates, 13.68d, the rupee, the sales of Council Bills in the latter part of March—when the selling rates were above the average of the year—having been less than expected. The Revenue in England, including Exchange, exceeded the Revised Estimate by Rx. 24,262, while there was a saving in Expenditure in England, including Exchange, of Rx. 81,262. The two last-

mentioned amounts, being both on the Imperial section of the Account, added to the improvement in India, Rx. 477,074, make up the total improvement of Rx. 582,598 in the Accounts as compared with the Revised Estimate.

96. The most important items of the increase in Revenue in India were-

State Railway	vs .						•	•	Rx. 183.594	
The Railway tr	affic w	as hea	avy in	Marc	ch las	t.			Rx.	
Customs .									127,078	

The exports of rice and the imports of silver and cotton goods were large in March.

This occurred chiefly in Madras, the preference for payment of the duty in cash instead of taking credit on security having continued throughout March.

There was a slight revival in the Malwa Opium export trade in March last.

- 97. The variations in the Expenditure in India are unimportant, except increases of Rx. 113,264 under 14.—Interest (due to two years' interest instead of one year's only on one of the Service Funds having been charged in 1895-96: there will consequently be no charge in 1896-97) and of Rx. 54,778 under Military Works, and an overestimate of Rx. 88,088 under Army. Under other heads the Expenditure was, as a rule, less than in the Revised Estimate.
- 98. The Revenue in England exceeded the Revised Estimate by £13,117, the increase being in Army Receipts. The Expenditure in England fell short of the Revised Estimate by £97,630, the decrease occurring mainly in the purchase of stores.
- 99. The Expenditure not charged to Revenue amounted to Rx. 4,087,194, as compared with Rx. 4,327,200 entered in the Revised Estimate: the progress of expenditure in March last was not so great as was expected.

# Section II.- The Revised Estimates of 1896-97.

100. The following is a general comparison of the Budget Estimates with the Revised Estimates of 1896-97:—

						•	Budget.	Revised.	Revised, better.	Revised, worse,
	1	Reve	NUE.			1	4 2 2 3			
India . England Exchange	:	•	•	•	•	Rx. £ Rx.	97,316,800 174,100 129,800	93,273,600 319,400 210,800	 145,300 81,000	4,043,200 
			Tot	TAL.	•	Rx	e7 620,700	93.803.800	•••	3,816,900
ındia –	E	XPENI	DITUR	F.		,				,
			rial, a Provir			Rx.	70,274,900	70,657,400	••	352,500
Loca	al Sur	plus	or Du	ficit	•	Rx.	<del>8</del> 86,400	-1 228,500	342,100	•••
			N	let	•	Rx	69,388,500	69,428,900	•••	404 <b>0</b> 0
England Exchange	•	•	:	•	•	£ Rx.	15,009,400 11,859,700	15,880,600 10,481,200	28,800 1,378,500	•••
			Tor	raz	•	Rx.	97,157,600	95,790,700	1,366,900	•••
c.	. O D f 1	1e 4 1	DEFIC	TT		Rx.	+ 463,100	1, <b>986,9</b> 00		2,450,006

101. Famine in nearly all Provinces and plague in one Province are the gov- 1896-97. erning factors of the year. The south-west monsoon rains ceased much earlier Main features. than usual, and a widespread failure of crops resulted. Though the winter rains have since been generally favourable, the distress is such that expenditure on Famine Relief has been necessary on a very heavy scale in the North-Western Provinces and Oudh, the Central Provinces, Bombay, and Bengal, and to a smaller extent in the Punjab, Madras, and Upper Burma; and in all the Provinces named, except Bengal (in which the Land Revenue, being permanently settled and levied at a lower rate than in other Provinces, is hardly affected by scarcity), large remissions or suspensions of Land Revenue and Provincial Rates have been made. The Railway Revenue has also been much reduced, a result largely due to the failure of crops; and Salt and other heads of Revenue have also been affected by the scarcity. In Bombay the plague has been added to the famine, and has seriously damaged both the trade and the Government Revenues. Fortunately it has not yet spread to other Provinces. There has, moreover, been a heavy loss of Revenue under Opium. On the other hand, the rate of exchange has risen during the year, the average rate being expected to be nearly 14.46d. the rupee, as compared with the rate of  $13\frac{3}{4}d$ . taken in the Budget Estimate: this has somewhat mitigated the effect, on the finances of the Government, of the calamities of the year. The final result is a deficit of about two crores.

102. The total Revenue in India is expected to fall short of the Budget 1896-97. Estimate by no less than Rx. 4,043,200 and the total Expenditure in India to exceed the Budget Estimate by Rx. 382,500. In England the Expenditure is slightly less than the Budget Estimate, and the Receipts are higher, but the important feature in connection with the sterling figures is again, as it was last year, the large saving secured by the rise in the rate of exchange.

. 103. The falling-off in Land Revenue, including that due to Irrigation, is 1896-97. Rx. 2,432,100, and in Provincial Rates Rx. 131,800. The losses in the Provinces Revenue in India, affected by famine are-Land Revenue,

,								Land Revenue. Rx	Provincial Rates. Rx
North-We	stern	Provi	nces	and O	udh	•	•	1,199,700	104 000
Bombay	•	•		•	•	•		418,800	33,200
Madras	•		•			•		394,000	•••
Central Pr	rovino	:es			•	•		204,600	5,000
Upper Bur	rma	•			•	•		162,000	•••
Punjab	•		•	•	•	•	•	94,900	16,300

In Assam also, the Revenue under these heads is expected to be slightly less than the Budget Estimate, but that reduction is not in any way connected with famine. In Bengal and Lower Burma the Budget Estimates will be more than realised.

104. The loss in Railway Revenue is—

Railway Revenue. Rx. State Railways, Gross Receipts 797,000 Guaranteed Railways, Net Receipts 623,000

It is probably not incorrect to attribute the whole of this loss also to the plague in Bombay and Karachi, which has paralysed business in those cities, and to the scarcity, which being very widespread does not lead to traffic from one part of India to another as scarcity in one Province combined with plenty in another does. Indeed the loss due to these causes is probably greater, as the traffic receipts would probably, had these calamities not come upon the country, have exceeded the Budget Estimates, which were cautiously framed, the improvement in Railway earnings in 1895-96 having been specially great.

The following list of the principal diminutions in gross receipts will show that the loss in Railway Revenue has been nearly as widespread as that in Lanc Revenue:—

				Rx.
•		•		310,000
		•	•	380,000
у.	•		•	170,000
•		•	•	80,000
•	•	•	•	20,100
•	•	•	•	15,000
•	•	•	•	10,000
	•	•	•	350,000
India l	Railw	ay	•	<b>260</b> ,000
•	٠	•	•	50,000
	y .	y · · · · · · · · · · · · · · · · · · ·	y	y · · · · · · · · · · · · · · · · · · ·

As an exception to the general rule of the year, there have been increases on some Railways, the only ones of importance being—

These are due to specially good crops, in the first case, of jute, and in the second, of rice,

pium Revenue.

105. The loss in Opium Revenue amounts to Rx. 508,600.

The quantity of Bengal Opium sold is the same as was taken in the Budget Estimate. But the average price realised has been only R1,243-10-10 instead of R1,300 a chest. This has reduced the receipts in Bengal by Rx. 216,300.

The quantity of Malwa Opium exported has declined very seriously, with the result that the receipts in Bombay have fallen by Rx. 282,800.

Salt Revenue.

over all the Provinces in which Salt Revenue is realised, except Bengal. In Burma the loss is Rx. 24,200: the Salt administration in that Province is not yet satisfactory. The diminution in Madras of Rx. 110,100 is believed to represent mainly a postponement of payment of the duty from this year to next, the low price of Government paper having induced the dealers to avail themselves of the six months' credit which is allowed if security is pledged, but may also be partly due to the scarcity. In Bombay the loss of Rx. 105,000 is attributed to the scarcity and the paralysis of business caused by the plague. The smaller reduction of Rx. 30,000 in the Northern India Salt Department is probably also due in large part to the scarcity.

Excise Revenue.

107. The Excise Revenue will fall short of the Budget Estimate by Rx. 131,500. This loss also is attributable to the famine. The loss in the North-Western Provinces and Oudh is Rx. 125,000, in Bombay Rx. 60,000, in the Central Provinces Rx. 40,000, and in the Punjab Rx. 1,700. On the other hand, there are increases of Rx. 35,000 in Madras, Rx. 32,300 in Burma, and Rx. 25,000 in Bengal.

1896-97-Increases of Revenue in India.

Irrigation Revenue. 108. In partial reduction of the heavy losses above set forth there have been increases under a few heads.

receipts of Major Irrigation Works: of this, Rx. 190,300 occur in the Punjab and Rx. 145,500 in the North-Western Provinces and Oudh. This small set-off against the effects of the famine on other Revenues is due to the same cause as the famine: the failure of rain has induced the cultivators to make greater use of irrigation. In paragraph 118 of the Financial Statement for 1896-97 it was explained that the Budget Estimate under this head was abnormally high, and had been subjected to careful scrutiny before being accepted. The further failure of the rains which was not anticipated in the Budget Estimate has raised the receipts still higher. In Bengal also the receipts from the water-rate on the Orissa and Sone Canals and from the navigation dues on the Orissa and Hidgellee

Tidal Canals have increased, and the Revised Estimate in Bengal exceeds the Budget Estimate by Rx. 19,000.

This is indirectly connected with the scarcity: the famine relief works lead to a very large absorption of copper coin: there is a gain on all copper coins issued, the nominal value of the pieces being greater than the cost of the copper and of manufacture. This gain is expected this year to reach the unprecedented amount of Rx. 122,000. The Calcutta Mint has been unusually busy in supplying the demand for copper, and both Mints are manufacturing in addition a specially large quantity of small silver coins, which are also required at the relief works.

Rx. 34,800. There is an increase of Rx. 100,200 in the duty on silver, the imports of which have been higher than it was thought safe to take in the Estimate. On the other hand, the export duty on rice is expected to yield less than the Budget Estimate by Rx. 80,700, as much of the rice which would have been exported has been sent to the famine-stricken districts. On other articles there is no difference of importance between the Budget and Revised Estimates.

the premium at which the 3 per cent loan of four crores was issued. The increase under the head is, however, reduced to Rx. 79,300, mainly by the remission of Rx. 40,000 of interest due by the Calcutta Port Trust.

113. There is an increase of Rx. 61,400 under the head XXIV.—Exchange. XXIV.—Exchange. The difficulties in the way of making accurate estimates under this head have been explained in previous Financial Statements.

the famine. When the Financial Statement issued, there was fear of scarcity Increases of only in the North-Western Provinces and Oudh, to meet which a provision of India.

Rx. 70,000 was expected to be sufficient. The failure of the monsoon has, how-Famine Relief. ever, necessitated expenditure in every Province, except Lower Burma and Assam. The amounts required for this expenditure up to the end of this month according to the estimates of the Local Governments are—

	_		_					Rx.
North-Western	n Pro	vince	es and	Oudh	•	•	•	1,100,000
Bengal	•	•	•		•	•	•	359,200
Central Provin	ices	•	•	•	•	•	•	335,000
Bombay	•	•	•	•	•	•	•	348,000
Punjab	•	•	•	•	•	•	•	115,900
Madras	•	•	•	•	•	•	•	80,700
Upper Burma	•	•	•	•	•	•	•	58,100
					To	ra L	•	2,396,900

The Government of India have given the Local Governments full liberty to spend up to those amounts, or even beyond them, if necessary, for the relief of distress. But there is no doubt that the Local Governments (except those of the North-Western Provinces and Burma) have overestimated the probable expenditure. We know the total expenditure and the number of persons relieved up to the end of January, and also the number of persons relieved in February. On consideration of these data we believe that the total expenditure this year will not exceed Rx. 1,950,000, and we have therefore entered that amount in the Revised Estimate, distributing it as follows:—

		_		_					Rx.
North-W	estern	Pro	vince	s and	Oudh	•	•	•	1,100,000
Bengal	•	•	•		•				230,000
Central 1	Provin	CCS		•	•		•		215,000
Bombay					•		•		251,000
Punjab	•	•		•.		•	•		55,900
Madras				•			•		40,000
Upper F	Burma			•	•	•	•		58,100
						To	TAL		1,950,000

Of course, this reduction of the figures entered in the Revised Estimate will have no effect on the actual expenditure. In addition to the amounts above stated for the several Provinces, there is a small expenditure of Rx. 1,200 on the salaries of officers supervising relief operations in Native States, and of £8,700 in England on the purchase of seeds.

Distribution of Famine Relief Expenditure in 1896-07.

115. Under the Provincial Settlements all expenditure on Famine Relief, which is not borne by Local Funds, is in the first place charged in the Provincial But when the expenditure is of the magnitude which it has reached this year and is expected to reach next year, it is much more than Provincial Balances can meet and the charge is necessarily borne by Imperial also. The principle to be followed is stated in paragraph 67 above, and applying that principle the Government of India have, after consideration of the financial position of each Province, distributed the expenditure on Famine Relief in 1896-97 as follows:-

							Imperial.	Provincial.	Local.
							Rx.	Rx.	Rx.
Central P	rovin	ccs		•	•		205,000	•••	10 000
Upper Bu	rma		•		•		57,300		<b>8</b> 00
Bengal						,		185,000	45.000
North-Wo	esteri	ı Pı	ovince	s and	Oudh		1,100,000	•••	
Punjab				•	•		• • •	23,100	32,800
Madras		•		•				32 500	7.500
Bombay	•	•	•	•	•		189,900	61,100	
							1,552,200	301,700	91,100

1506-0-Expenditure in India.

116. In addition to the direct expenditure on Famine Relief, the scarcity has Other Increases of unavoidably caused increases under a large number of the ordinary heads: Government servants on low pay have had to receive compensation for the dearness of food, and the rise in prices has increased the cost of supplies purchased by various Departments. But when it was seen in October last that a large famine expenditure would be necessary, orders were issued to restrict as much as possible all ordinary expenditure. The result has been that, notwithstanding the increased expenditure caused by the rise in prices under nearly all the ordinary heads of Expenditure, there have been savings from the Budget Estimates. The only heads under which there will be excesses of importance over the Budget Estimates are—

											KX.
Jails	•	•	•	•	•	•		٠.	•	•	99,100
Interes	st on	Debt	•	•	•	•		•	•	•	100,400
Major	Irrig.	ation V	Vork	$\mathbf{s}:\mathbf{W}_{0}$	orking	Expe	uses	•	•	•	55,400

Fail Expenditure.

117. The increase in fail expenditure is due entirely to the great cost of rations for the prison population. In Burma the expenditure this year is increased, to the relief of next year, by the purchase of considerable stocks of provisions in anticipation of a further rise in prices.

interest Charges.

118. Of the excess under Interest, the fact that the Railway Capital Expenditure has not been so high as expected in March last, and that consequently the transfer from Ordinary to Railway Interest is reduced, accounts for Rx. 61,700. The remainder is due to the excess interest payments in connection with the conversion of the 3½ per cent loan of 1893-94 to 3 per cent, and to the payments of arrears of interest on expired loans having been greater than expected.

Irrigation Expenditure.

119. The excess in the Working Expenses of Major Irrigation Works has been caused by the necessity of repairing damages caused by floods to the Kistna, the Godavery and Cauvery Delta systems and the Srivaikuntam Anicut system in Madras at a cost of Rx. 29,000, and of reprine, costing Rx. 22,300, to the Western Jumna, Bari Doab, and Sidnai Canals in the Panjab rendered necessary by increased irrigation.

120. The important	decre	ases	of e	xpend	iture	in In	dia a	re—		1896-97.
									Rx.	Pecreases of Expenditure in
Land Revenue									81,600	India.
Opium		٠.			•		•		00,000	
Forest	•	•	•	•	•	•			50,300	
Interest on Other	Obliga	tions		•			•		51,400	
Education .	. •								87,200	
State Railways		•							185,800	
Guaranteed Ŕailw	ays — S	urplus	Pro	ofits, e	tc.	•	•		145,000	
Military Works	٠.	•							93,300	
Army	• •	•	•	•		•	•	•	274,400	

121. The Punjab is the only Province in which the Land Revenue expenditure Land Revenue will exceed the Budget Estimate: the excess is Rx. 12,200, and is due to Extensiture. payment of compensation for dearness of provision, to additional expenditure on the survey and demarcation of holdings irrigated by the new Chenab Canal, and to the savings usually secured in the salaries of the officers present on duty in the Province in connection with leave having been somewhat overestimated in the Budget Estimates.

In all other Provinces there are considerable savings from the Budget Estimates. The Provincial Governments usually make more liberal provision than is found to be necessary.

122. The Local Governments usually estimate for a larger expenditure on Forest Expenditure. Forests than is required.

123. In paragraph 122 of the Financial Statement for 1896-97 it was Opium explained that the estimate of Opium expenditure was taken somewhat lower Expenditure. than usual in consequence of the information as to the crop then in the ground. The crop proved to be still smaller, and the payments to cultivators for opium will accordingly be less by Rx. 90,000.

124. The decrease in the Interest on Other Obligations is due to the Interest on Other payment in 1895-96 of interest payable in 1896-97 mentioned in paragraph 97, in Obligations. consequence of which there will be no payment this year.

125. The decrease under Education is due to the Local Governments Education having, as usual, made more liberal provision in the Budget Estimates than was Expenditure. required.

126. The working expenses of State Railways were reduced by the falling- Rail way off in traffic, which caused the larger loss in receipts.

127. The decrease in the payments of Surplus Profits to Guaranteed Surplus Profits. Railways is a consequence of the decrease in the earnings of the Railways.

128. The Military Works Department was unable to spend the whole of the Military Works grant placed at its disposal. Expenditure.

129. Under the head Army the rise in the price of food for men and animals Army Expenditure is expected to cause in the current year an excess over the Budget Estimate of Rx. 196,000: and the higher strength of the army, officers and men an excess of Rx. 46,000. On the other hand, the rise in the rate of exchange has caused a saving of Rx. 80,800 in Exchange Compensation Allowance, and of Rx. 24,000 in the cost of Australian remounts: the expenditure on mobilisation arrangements will be less than the Estimate by Rx. 120,000, about half of which is due to the expenditure being incurred in England, so that the provision in the India Estimates was unnecessary, and the other half to its having been found impossible to carry out the intended work; and savings under ordinary expenditure to the extent of Rx. 291,600 have been secured,—in some cases by postponing expenditure which it was intended to incur, but in most simply because the Budget Grants had been fixed on a more liberal scale than was required.

130. One cause of saving which affects almost all the Expenditure heads in Exchange India is the rise in the rate of exchange above that assumed for the calcu-Compensation lation of the cost of Exchange Compensation Allowances. The average rate Allowances. taken for this purpose in the Budget Estimate was 134d. the rupee: the four

quarterly rates with reference to which the Exchange Compensation Allowances have been paid are  $14_{3}^{7}_{2}d$ .,  $14_{3}^{5}_{2}d$ .,  $14_{3}^{5}_{2}d$ ., and  $14_{3}^{2}_{3}d$ ., yielding an average for the whole year of  $14_{1}^{5}d$ . The consequent saving amounts to Rx. 207,700.

1896-97. Revenue in England. 131. The Sterling Receipts are expected to exceed the Budget Estimate by £145,300. The three important items composing this increase are: the premium of £68,900 realised on the issue of 2½ per cent India Stock; £27,500 interest on temporary investments of the cash balance, the rates of interest realised being higher; and £34,100 under Army Receipts mainly in connection with the Indian Troop Service.

1895-97. Expenditure in England. 132. The Sterling Expenditure is expected to be less than the Budget Estimate by £28,800. There is a saving of £137,500 under Army (of which £40,600 is a transfer to the head Special Defences and the remainder occurs chiefly under Stores and Troop Service) and of £25,600 under Interest (the Secretary of State having made good progress with the sale of Council Bills in the early part of the year was able to postpone the replacement of £1,000,000 India Bills discharged in May and to refrain from temporary borrowing from the Bank of England). These savings were largely counterbalanced by a number of excesses under other heads.

1896-97. Exchange. 133. The charge for Exchange on net Sterling Expenditure is less than in the Budget Estimate by Rx. 1,459,500. The net Sterling Expenditure is less by £174,100, and the exchange on this difference at  $13\frac{3}{4}d$ , the rupee, the rate of the Budget Estimate, is Rx. 129,800 which is the saving in exchange due to the decrease in the sterling payments. The direct saving in exchange on sterling transactions from the rise in the rate of exchange from  $13\frac{3}{4}d$ , to  $14\cdot46d$ , the rupee is therefore Rx. 1,329,700.

# Section III.—Budget Estimate of 1897-98.

1897-98. Statement of the gross figures. 134. The following is a general comparison of the Budget Estimates of 1897-98 with those of 1896-97:—

		1896-97.	1897-98.	1897-98, better.	1897-98, worse.
Revenue.	.				
India	. Rx. . £ . Kx	97,316,800 174,100 129,800	95,389,600 173,000 114,200		1,927,200 1,100 15,600
TOTAL	. Rx.	97,620,700	95,676,800	<b>D</b>	1,943,900
Expenditure.		. •			
India— Imperial, Provincial, and La		70,274,900	72,623,900	•••	2,349,000
Adjustment of Provincial • Local Surplus or Deficit	. Rx.	<b> 8</b> 26,400	-1,190,000	303,600	***
Nat .	. Rx.	69,383,500	71,433,900	•••	2,045,400
England Exchange	. £ . Rx.	15,909,400 11,859,700	16,088,500 10,018,400	1,241,300	179,100
				•	983,260
TOTAL	. Rx.	97,157,600	98,140,800	•••	903,200

1397-98. Main features. 135. The famine continues in 1897-98 also to exert its malignant influence and to dominate the finances of India.

The expenditure on Famine Relief will be higher than in 1896-97: the loss of Land Revenue and of Railway Revenue, though diminished, will still be considerable; the revenue under some other heads will be diminished, and the expenditure under many ordinary heads will be increased, as indirect results of the scarcity.

The present low price of Bengal Opium and the stagnation of the export trade in Malwa Opium involve a heavy loss of Opium Revenue.

On the other hand, the rise in the rate of exchange secures a large saving, and there is a considerable reduction in Military expenditure.

The final result is a deficit of nearly two-and-a-half crores of rupees.

136. The Governments of the North-Western Provinces and Oudh, the 1897-98. Central Provinces, the Punjab, and Burma all consider that remissions or suspen- Decreases of sions of Land Revenue will be necessary next year because of the famine, and India. the Estimates are less than the Budget Estimates of 1896-97 by the following Land Revenue amounts:-

and Provincial

	including that due to Irrigation	Provincial Rates
	Rx.	Rx.
North-Western Provinces and Oudh .	. 186,400	<b>32,</b> 600
Central Provinces	. 264,600	***
Upper Burma	. 169,600	•••
Punjab	. 95,200	17,700

In the other Provinces increases are expected to accrue in ordinary course, and will counterbalance to some extent the above losses: the net reduction in Land Revenue, including that due to Irrigation, is Rx. 436,500, and in Provincial Rates Rx. 48,100.

137. As the effects of the famine and plague on Railway traffic are expected Railway Reven to continue next year, though not to so damaging an extent as this year, the Railway Receipts are taken lower than in the Budget Estimate for 1896-97 by-

State Railways-Gross Receipts 298,300 Guaranteed Railways-Net Receipts 603,000

138. The Excise Revenue is taken at an amount less by Rx. 65,600 than Excise Revenue. the Budget Estimate of 1896-97. The reductions are-

										ıcx.
Central Pro	ovinces		•					•	•	83,800
North-Wes	tern Pr	ovinc	es an	d Oud	h.	•	•	•		65,00 <b>0</b>
Bombay	•	•	•	•	•	•	•	•	•	60,000
Punjab	•	•	•	•	•	•	•	•	•	700

They are all attributable to the famine, or in Bombay to the famine and plague combined. Other Provinces estimate for the usual increases in Excise Revenue. that is to say, as a rule, estimate that the Revenue next year will be at least as high as the Revised Estimate of this year, and the increases in other Provinces (the highest being in Madras of Rx. 85,000) counterbalance a very large part of the loss above shown.

139. The only other head of Revenue in India under which there is an im- Opium Revenue. portant decrease is Opium; and there the loss is very heavy, amounting to Rx. 1,079,100, as compared with the Budget Estimate of 1896-97.

The price of Bengal Opium was taken at R1,300 a chest last March: the prices have since declined heavily, and we cannot assume that we shall receive so high a price next year. The average price at the sale of this month was R1,071 a chest, and the price for the Budget Estimate has been taken at that amount approximately, namely, R1,075 a chest. This lower price results in a loss of Rx. 877,500.

E 2

As explained in paragraph 105 above, the export trade in Malwa Opium is in a very depressed condition, and until there are clear signs of a revival, we are not justified in estimating for so high a revenue from the export duty as we did last March. The rate of duty was also reduced in July last by \$\frac{1}{2}\$50 a chest. The Bombay receipts have accordingly been taken \$Rx\$. 190,400 lower than last year.

1897-98. Increases of Revenue in India.

140. The increases of revenue which it has been found possible to include in the Budget Estimate for next year are few. The only ones of importance are—

R.

									****
Irrigation-	- Dir	rect R	eceip	. s		•	•	•	224,400
Stamps	•	•	•		•		٠	•	103,800
Post Office									56,600

Irrigation Revonue. 141. The increase in Irrigation revenue occurs in the Punjab Rx. 112,900, the North-Western Provinces and Oudh Rx. 99,700, and Bengal Rx. 15,000. A large part of the increase secured in Bengal this year (see paragraph 109 above) is expected to be continued. The opening up of new channels from the Chenab Canal will secure new revenue, and the conditions of the season warrant us in expecting a high revenue generally in the Punjab and the North-Western Provinces and Oudh, though not so high as in the currrent year.

Stamp Revenue.

142. The increase under Stamps occurs in Bengal Rx. 64,500, and in the Punjab Rx. 35,000. The Stamp revenue has improved very much in those two Provinces in the current year, and it is assumed that the improvement will be maintained next year. In Bombay owing to the plague, and in the North-Western Provinces and Oudl. probably because of the famine, the Stamp revenue this year has declined considerably—by Rx. 34,000 in the former and Rx. 22,000 in the latter—, but it is hoped that the decrease may be made good next year.

Post Office Receipts. 143. The increase in Post Office receipts represents the normal annual increase in revenue.

1897-98. Increases of Expenditure in India. 144. The expenditure on Famine Relief entered in the Budget Estimates of 1897-98 amounts to the very large sum of Rx. 3,641,200. The amounts for the several Provinces are—

Fam:	ne	Relief.	

											Rx.
North-We	stern	Pr	ovi	nces	and	Oudh		•	•	•	850,000
Bengal						•	•	•		•	1,004,800
Central Pr	ovin	ces					•		•		680,000
Bombay	•				•				•		670,300
Punjab				•				•	•	•	167,800
Madras			•	٠		•		•			200,400
Upper Bu	rma	•		•		•	•	•	•	•	66,600
								To	TAL	•	3,639,900

These are the sums estimated as likely to be required by the several Local Governments, and as the Government of India are unwilling to take any step which would have even the appearance of putting any check on expenditure on this object other than the recognised checks prescribed in the Famine Codes, the estimates of the Local Governments have been accepted. The difficulty of any accurate forecast is very great, and experience alone can show whether the estimates are excessive or insufficient. We have good hope that the expenditure may be considerably less, if the monsoon is favourable.

In addition to the amounts above stated, there is an expenditure of Rx. 1,300 for the supervision of relief operations in Native States.

India.

Subsidised

145. The following table gives for 1897-98 the information regarding the Distribution of distribution of the expenditure on Famine Relief between Imperial, Provincial, and famine relief Local, which is given for 1896-97 in paragraph 115 above:-1807-08.

						Imperial. Rx.	Provincial. Rx.	Local. Rx.
Central F	rovinc	es	•			67 <b>7,</b> 900	• • •	2,100
Upper Br	игта		•		•	•••	65,100	1,500
Bengal			••	•		701,300	221,800	81,700
North-W	estern	P	rovinc	es	and			
Oudh	•	•	•			850,00 <b>0</b>	•••	•••
Punjab	•			•		126,000	•••	41,800
Madras	•	•	•	•	•	19,300	131,100	50,000
Bombay	•	•	•	•	•	570,30 <b>0</b>	•••	100,000
_						2,944,800	418,000	277,130

146. The other heads under which the Budget Estimates for Expenditure in 1897-98. Other Increases o India of 1897-98 exceed those of 1896-97 by important amounts are— Expenditure in

•										Rя.
Opium .	•			•		•				60, 100
Post Office		•		•		•			•	78,4 <b>0</b> 0
Jails .	•	•			•			•		68,400
Police .	•				•		•			70,500
Railway and	l Irrig	ation	Intere	st	•					202,800
Land for Sul	bsidis	ed Ra	ilway <sup>,</sup>	Comp	anies		•			128,000
		_		•			_			

147. In March last we had information that the yield of the poppy crop then Opium in the ground was likely to be below the normal, and we therefore reduced the Expenditure. provision in the Budget Estimate for 1896-97 under Opium slightly below the amount required to pay for an average yield. This year the reports of the crop are not unfavourable, and we have therefore provided the sum required to pay for the normal amount of 100,000 maunds of opium.

148. The increase under Post Office is rather higher than the normal annual Post Office Expenditure. increase of expenditure of the Department.

149. The increase under Jails is distributed over all the Provinces except Jail Expenditure Burma (where there is a large decrease of Rx. 19,200 for the reason explained in paragraph 117), Bengal, and Assam, and is due to the high price of rations and to the fear that the famine may have the effect of adding to the Jail population: it is quite possible that it may be found that too great allowance has been made for these two causes, and that the expenditure may be considerably lower than the Estimate.

150. The increase under Police occurs mainly in the following Provinces: - Police Expenditur

Bombay	•	_ •	•					•	•	20,300
North-Weste	r 1)	Provin	ces an	d Oud	h.	•	•	•	•	31,400
Bengal.		•	•	•			•	•	•	12,800
			•					_		_

The cost of compensation for dearness of provisions accounts for much of these increases: it may prove to have been overestimated. Schemes of improvement in the organisation of the Police costing money are in progress in several Provinces, and the expenditure involved cannot be altogether stopped even in a year of straitened means like the present.

151. The increase under Railway and Irrigation Interest is the interest on Railway and the new Capital Expenditure.

152. The increase under Subsidised Railways is caused by the rapidly increasing number of new branch lines and extensions of Railways belonging to Com-Railways. panies, all of which receive the Railway land from the Government free of cost. The more important payments for land in 1897-98 are—

								rx.
Mymensingh-Jamalpur	Railway	y		•	•	•		11 500
South Behar Railway						•		20,000
Bral maputra Sultanpore					•	•	•	ვა. <b>იიი</b>
Bhaguipur Bausi-Baidya	ınatlı F	₹áilv	vay	•		•	•	52,500
Branches of the Bengal	and No	rth-	West	ern R	ailway	• .	•	70,000
Tinnevelly Quilon Raily						•	•	15,000
Tapti Valley Railway				•	•	•	•	17,200

153. Under the following heads the expenditure in India is expected to be less than in the Budget Estimates of 1896-97:—

										. Kx.
Interest	•	•			•	•	•	•	•	31,600
Marine	•	•		•	•		•	•		52,200
Guaranteed R	ailw <b>a</b>	ys-	-Sur <b>p</b>	lus P	rolits,	Land	, etc.	•	•	322,500
Minor Irrigati	on W	ork	<b>5</b> .	•	•	•	-•	•	•	161,700
Civil Works .	•	•	•	•	•	•	•	•		<b>3</b> 59,600
Army	•		•	•		• ,	•	•		511,200
Special Defen	ces						•	•		49,100

way and Irrigation Interest, Rx. 202,800 (see paragraph 151 above), and by the conversion of the bulk of the 3½ per cent loan of 1893-94 to 3 per cent and the discharge of the remainder, Rx. 52,400, counterbalanced by the interest at 3 per cent on the public loan of Rx. 4,000,000 and on the special loan for the currency investment of Rx. 2,048,700 raised this year. The Estimate includes provision for the interest for part of the year on the new loan of Rx. 4,000,000 which is to be raised in the year.

155. The reduction in Marine expenditure occurs mainly as under:

								Rx.
Royal	Indian	Marine	•	•	•	•		16,100
Lower	Burma	Marine	Department	•	•	•	•	21,700
Upper	1)	,,	"	•	•	•	•	10,000

In the Royal Indian Marine the loss of the Warren Hastings will cause some increase of expenditure, as the hire of transport will cost more than the savings in the salaries and victualling charges of establishments affoat. This increase is, however, more than counterbalanced by reductions in the purchase of marine stores and coal: a larger part of the expenditure on those purchases is taken as recoverable from other Departments on the basis of past actuals, and the supplies for the repair of Her Majesty's ships in the Persian Gulf are for the future to be deducted from expenditure instead of being treated as receipts.

In Lower Burma, the heavy expenditure of 1896-97 was required for the construction of new light ships and lights, and is not necessary next year.

In Upper Burma, two steamers, the Tammu and the Patrick have been reduced.

156. Under the head Guaranteed Railways—Surplus Profits, Land, etc., there is a reduction of Rx. 431,800 in the payments to the three old Guaranteed Railway Companies on account of their moiety of surplus profits: the decline in the traffic reduces the surplus profits, and on the Bombay, Baroda and Central India Railway the profits will be further reduced by heavy outlay on the renewal of girders. On the other hand, the provision of land for branches of the Companies' Railways will involve the following outlay in 1897-98:—

						Rx.
Calicut-Cannanore Railway	•		•			98.600
Amalner-Jalgaon Railway and	Chalis	gaon-	Dhulia	a Rail	way	20,000

- chiefly in Madras Rx. 96,900: some large irrigation projects have been completed in Madras, and work has not yet been begun on the new schemes in contemplation in the future. In Bengal, Lower Burma, and Bombay also, the expenditure will be decreased by Rx. 27,400, Rx. 19,000, and Rx. 14,800.
- 158. The reduction under Civil Works is due to the fact that the large Famine outlay and the reduction of Provincial balances necessitate the postponement of all expenditure which it is possible to postpone, both Imperial and Provincial.

159. In accounting for the decrease under Army Expenditure in India the first Army Expenditure item to be mentioned is the large one of Rx. 304,000, being the initial expenditure on the completion of mobilisation arrangements which was specially provided this year. The provision for expeditions and special services is less by Rx 61,600 than that in the Budget Estimate of 1896-97. There are reductions of Rx. 130,700 in Exchange Compensation Allowance, Rx. 195,300 in the pay of the British Troops, and Rx. 8,400 in the cost of Australian remounts, all due to the rise in the rate of exchange. Lastly, considerable reductions of the grants of the Commissariat, Clothing, and Ordnance Supply Departments have been enforced.

On the other hand, the high prices caused by the scarcity have necessitated increased provision, to the extent of Rx. 399,300, for the cost of food for men and animals and for compensation for dearness of provisions. We hope that this, like other provisions of a similar kind under other heads, may prove to be excessive.

160. As explained in paragraph 162 of the Financial Statement of March last, Special Defenses the expenditure on Special Defences has now been practically completed. Any expenditure of this nature in India which may be required in future will be incurred from the grant for Military Works.

161. The rate assumed in the Budget Estimate as the average rate, with 1897-98. reference to which Exchange Compensation Allowance will be paid, is 1s. 24d. Exchange Compensation As the rate for this purpose in the Budget Estimate of 1896-97 was 1s. 13d., Allowances. there is a considerable saving under most heads on this item of expenditure, amounting in all to Rx. 315,700.

162. The estimate of sterling receipts in England does not differ appre- 18 7 98. ciably from that for 1896-97.

163. The sterling expenditure will exceed the amount taken in the Budget England. Estimates of 1896-97 by £179,100.

The heavy expenditure on the construction of Railways and on Famine England. Relief has seriously diminished the amount of money available in India to meet the drawings of the Secretary of State: it has therefore become necessary to reduce the sales of Council Bills from £16,500,000 to £13,000,000, and for the Secretary of State, in order that he may be able to meet his disbursements, to borrow £3,500,000 in London, in addition to replacing the India Bills for £1,000,000 which he was able to discharge without replacement this year. The sterling interest payments are consequently increased by £61,400. There is an increase of £45,000 in the purchase of stores for the Telegraph Department: it was mentioned in paragraph 124 of the Financial Statement of March last that the stock of stores requires replenishing. There is an increase of £100,500 in the charge for interest on Capital deposited by Railway Companies: the programme of Railway construction sanctioned by the Secretary of State, in addition to the direct borrowing of £3,500,000 by him, necessitates the raising of guaranteed loans by Railway Companies to the extent of £2,050,000, and the interest on them has to be met and charged in the Railway Revenue Account. Under Army, the payments to the War Office are in excess of the Budget Estimate of 1896-97 by £30,000 for Effective Services, and £21,500 for Non-Effective Service: the other Non-Effective Sterling charges are in excess by £44,100; but, on the other hand, the other Effective charges are less by £150,700, the larger part of the reduction being under Stores.

164. In 1897-98 the charge for Exchange on the net Sterling Expenditure is 18,7-98. less than in the Budget Estimate of 1806-97 by Rx. 1,225,700. The net Sterling Exchange. Expenditure is more than in the Estimate of 1896-97 by £180,200, and the exchange on this difference at 13\frac{3}{4}d. the rupee is Rx. 134,300. The direct saving from the rise in the rate of exchange from 134d. to 14.46d. the rupee is therefore Rx. 1,360,000.

# Section IV.—Examination of the Estimates under the more important heads of Revenue and Expenditure.

#### LAND REVENUE.

<u> </u>	<del></del>				1.			4	1896-97.	
					Account 1893-94				Revised	1897-98, Rudget.
Revenue-					Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Including that India, Gen		to Ir	rigati	on-	175.04	4 143.356	5 145,71	1 150,00	 o :	0 153.100
Central Pro		·	•		692,22	1	1	1		i
Upper Buri			•		722,800	i	,	1		1
Lower Burn					1,609,100			1	,	1
Assam					561,728	602,190	597,671	614,200	000,000	1
Bengal	•			•	3,871,432	; ; 3.890,942	3,905,221	3,894.700	1 3,920,000	3,925,000
North-West Oudh	ern P	rovii	nces a	ind ;	6,054,373	5,872,663	6,134,442	, 6,113,900	4.914.200	5,927.500
Punjab	•	•	•	• ;	2,445,535	2,410,721	2,440.115	2,457,100	2,362,200	2,361,900
Madras	•	•	•	• ;	5,488,492	5,594,408	5,592,141	5,601,700	5,207,700	5,776,000
Bombay	•	•	•	•	4,715.794	4-555-037	4.954,982	4.770,000	4.351,200	4,805,70 <b>0</b>
		Тот	AL	- T	26,336,535	26,184,411	7,022,619	27,023.200	<b>24,591,1</b> 00	20,586,700
Shown under XX	XIX	– Irr	igatio	r.	746,926	776,139	824,664	929,900	891,000	940,500
Shown under I	—l.an	d R	evenu	2	5,589.609		26,200,955	Į.	23,699,200	1
			•	-				<u>-</u>		
EXPENDITURE-				1		1				
District Adminis		ก	•	;	1,830,060 <sup>1</sup>	1		1,900,200	<b>[</b>	[
Other Charges .	• •	•	•	•	2,184.953	2,202.372	2,221,348	2,275,600	2,218,800	2,208,000
	7	l'or <i>i</i>	<b>AL</b>	•	4,021,613	4,048,132	4,097,117	4.175,800	4,094,400	4,100,700

of the famine. In paragraph 138 of the last Financial Statement the fact was noticed that the progress of Land Revenue had received a check in consequence of the failure of the cold weather rains in Northern India. The failure of the monsoon of 1896 has now caused wholesale retrogression, and the total Land Revenue this year is reduced to an amount lower than any year since 1891-92. A partial recovery is hoped for next year, but we cannot expect to collect a Land Revenue of the full present normal standard until another year has passed. The amounts of the loss of Land Revenue in each Province are stated in paragraphs 103 and 136.

#### OPIUM.

	Accounts.	Accounts, 1894-95.	Accounts, 1895-90,	1896-97.		1897-98,
	1503-94			Budget.	Revised.	Budget.
Revenue— Bengal—Sale of Opium Bombay—Pass Fees Excise Opium and other Revenue.	Rx. 4,803,376 1,600,530 218,665	1,801,258	Rx. 5,240,349 1,655,907 227,666	Rx. 5,070,000 1,590,000 235,300	Rx. 4,850,400 1,303,100 228,200	Rx. 4,192,500 1,400,000 223,700
TOTAL . Rx.	6,627,571	7.323.757	7,123,922	6,895,300	6,386,700	5,816,200
Expenditure— Payments to Cultivators including purchase of Opium Rx. Other Charges Rx. England	1,679.776 194.722 1,278 831	195,792	1,807,400 200,573 550 418	2,34ი,ი00 253,900 80ი ნთ	2,295.700 208,200 900 600	2,400,000 254,000 400 300
TOTAL . Rx.	1,876,607	1,616,105	2.068,941	2,595,300	2,505.400	2,654,700
Statistics — Bengal — Chests sold Average price Chests produced Chests in Balance, March 31st Reserve, December 31st	43-353 1,109 40,506 31-745 1,814	39.780 1.338 33.329 25.293 1,279	37,695 1,395 35,953 23,551 -2,652	39,000	39,000 1,243 45,041 29,592 342	39,000 1,075 
Bombay— Chests passed for export Rate of Duty	26,675 <u>1</u> 600	29.5773 600 & 650	25-4751 050	<b>24,</b> 461 650	21,250g 650 & 600	<b>23</b> -333 600

Malwa Opium account for the diminished Opium Revenue shown above. What the reasons for those conditions are we do not venture to say with any confidence, but what information we have leads us to fear that increased production of Opium in China and more successful competition of the Chinese with the Indian drug are mainly responsible. Detailed explanations regarding Revenue will be found in paragraphs 105 and 139, and regarding Expenditure in paragraphs 123 and 147.

SALT.

					Accounts, 1893-94.	Accounts, 1894-95.	Accounts, 1895-96.	1896	1897-95,	
				:				Budget.	Revised.	Br dget.
Northern India (a) Burma (b) Bengal (b) Madras (a) Bombay (a)		•	•		Rx. 1,839,650 107,590 2,374,133 1,629,770 2,218,721	Rx. 1,894,320 118,989 2,458,219 1,795,354 2,398,867	Rx. 1,905,325 156,032 2,488,620 1,997,489 2,314,379	Rx. 1,930,000 105,000 2,470,000 1,820,000 2,315,000	Rx. 1,900,000 140,800 2,477,500 1,700,000 2,210,000	Rx. 1,047,800 150,000 2,505,400 1,840,200 2,290,600
		T or	AL	•	8,228,876	8,665,749	8,861,845	8,700,000	8,438,200	8,734.000
Charges .	•	•		•	474,405	498,415	521,044	566,900	529,100	570.200

(a) Unicity excise on local manufacture, | (b) Chiefly duty on imported sait,

167. The failure of Revenue this year may be ascribed, except in Burma and Madras, to the scarcity and the plague (see paragraph 106). Next year a recovery is expected, and there will also be an increase of about Rx. 50,000 from the enhancement of the duty on Kohat Salt from 8 annas to R2-8 a Lahori

maund. That increase was ordered from the 15th of July last, the main object being to enable the Government to abolish—it is hoped at an early date—the troublesome Indus protective line, the maintenance of which is necessary so long as there is a material difference in the rates of duty on Cis-Indus and Trans-Indus Salt. The measure has produced no increase of Revenue this year, because ample notice was intentionally given of the change and very considerable clearances were effected before the enhancement took effect; but those stocks must now be nearing exhaustion, and an increase of Revenue will certainly be realised next year.

The saving in Expenditure in 1896-97 occurs chiefly in Madras Rx. 26,400: the Madras Government usually overestimates the amount required for expenditure under this head. The charges of the Northern India Salt Department are also less than the Budget Estimate by Rx. 8,000, the manufacturing charges at Sambhar having been lower than expected. In Bengal Rx. 5,000 was provided for a preventive establishment in the salt-bearing districts other than Orissa, but the measure is not yet matured. A provision of Rx. 20,000 is made for the same purpose in 1897-98. After long and careful inquiry the Government of Bengal has been convinced that extensive illicit dealings in Salt are prevalent in some of the coast districts, and it is hoped that a scheme to protect this important branch of the Revenue in Bengal may be matured and sanctioned in time to be brought into operation in 1897-98.

#### STAMPS.

			Accounts	Acrounts, Accounts, 1893-94. 1894-95.	Accounts, 1895-9/1	1896-97.		1897-98,
						Budget.	Revised.	Budget.
Revi	en u B.		1		-	American Can general supplemental States and a	•	
Court Fees and Pla Commercial and oth Other Revenue		: :	3,0 <b>6</b> 3,46 <b>3</b> 1,3 <b>6</b> 8,399 77,489	3,16 <b>2,5</b> 21 1,383,285 79.874	1,418,875	3,228,800 1,422,900 81,000	3,232,600 1,451,100 87,800	3,277,500 1,476,600 52,4 x
	TOTAL	. Rx.	4,509,351	4,625,680	4.727,055	4,732,700	4,771,500	4.830,500
Charges— India . England (Stores)	• •	. Rx.	9 <b>2,424</b> 38,875	<b>9</b> 3,211 45,103	95,158 43,192	96,6ao 46,000	95 <b>,400</b>	
Exchange .	• •	. Rx.	25,263	37,525	33,044	34,300	27,100	19,700
	TOTAL	. Rx.	156,562	175,839	171,694	176,900	163,500	146,800

168. The only explanations required under this head will be found in paragraph 142 above.

EXCISE.

			}	Accounts, 1893-94.	Accounts, 1854-95.	Accounts, 1895-06.	180	1897-98	
			1				Budget.	Revised.	Budget,
REVENU	ĸ.		Í	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Bengal .			•	1,214,817	1,256,235	1,337,850	1,330,000	1,355,000	1,345,000
North-Western Provi	nces	•	•	572,202	574.554	549.459	565,000	440,000	500,000
Madras	•	•	•	1,287,166	1,367,157	1,438,405	1,445,000	1,480,000	1,530,000
Bombay	•	•	•	1,071,765	1,100,897	1,164,147	1,160,000	1,100,000	1,100,000
Other Provinces .	•	•	•	1,242,323	1,228,833	1,232,556	1,244,700	1,238,200	1,204,100
	Ton	ra <b>l</b>	•	5,388,573	5,527,676	5,722,417	5.744,700	5,613,200	5,679,100
Charges	•	•	•	193,375	192,809	207,957	221,500	212,800	211,400

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169. The usual development of Excise Revenue has been checked by the famine. Reference for details may be made to paragraphs 107 and 138.

#### PROVINCIAL RATES.

	Accounts,	Accounts,	Accounts.	189	<b>6-97</b> .	1897-98, Budget.
	1893-94.	1894-95-	1895-96.	Budget.	Revised.	
Revenue.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
District Local Funds	2,080,643	2,074,933	2,181,443	2,151,800	2,096,200	2,206,300
Provincial Cesses, including Famine Insurance	690,918	692,610	664,081	6,92,600	654,800	599,200
Village Service and Patwaris .	608,886	613,959	731,413	რ93,200	669,400	or <b>3</b> ,180
Other Cesses	131,124	129,652	124,038	132,200	117, <b>6</b> 00	134,606
Total .	3,514,571	3,541,154	3,707,005	3,669,800	3.538.000	3.621.700
Charges	53,809	56,438	52,675	- <u> </u>	52,800	54,600

170. This Revenue has suffered, with Land Revenue, from the famine.

#### CUSTOMS.

	Accounts.	Accounts.	Accounts.	189	6-97.	· · 1807-98,
	1893-94.	1894-95.	1895-96.	Budget.	Revised.	Budget.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
IMPORT DUTIES-	<b>[</b>	1	Ì			
Arms, Ammunition, and Military	1					!
Stores • • •	35,133	32,338	33,867	32,100	33,400	33,000
Liquors—Spirits	529,505	549,952	501,003	546,700	554,500	581,320
()ther sorts	60,046	61,657	71,583	63,800	68,000	66.500
Articles of Food and Drink	18,871	299,515	311,108	312,300	303,700	310,700
Chemicals, Drugs, Medicines, etc.	3,498	92,740	102,397	97,200	101,000	98,500
Silver Bullion and Com	3,697	319,192	355,869	250,000	350,200	245,200
Other Metals and Manufactures						. 407
of Metals	36,230	206,723	257,871	224.900	234,100	239.800
Oils	203,868	323,727	408 <b>,6</b> 90	397,700	399.300	391,800
Manufactured Articles Raw Materials and Unmanufac-	30,987	586,135	{ 541,946 { 113,027	} 648,200	611,000	660,700
tured Articles · · · · · · · · · · · · · · · · · · ·		385,268	1,183,443	904,700	905,300	904,930
Total Import Duties .	987.835	2,887.147	3,970,804	3,477,900	3-599,5·x	3,532,400
Excise Duty on Cotton Goods .	•••	10,392	63.915	115 000	111,500	109,100
Export Duties-						
Rice Land Customs and Miscellaneous	663,026 31,512	906,538 50,878	930,616 51,943	838,700 50,300	758,000 50,700	800,000 50,400
GRAND TOTAL .	1,682,373	3,854.955	5017,278	4,481,500	4,516,700	4,491,900
Charges • • • •	143,736	174.547	202,948	207,300	202,000	210,700

<sup>171.</sup> The two important variations under this head are the continued high imports of silver and the falling-off in the exports of rice which has been largely diverted to India in consequence of the scarcity. The other heads will realise this year fairly closely the amounts estimated last March. For next year the imports of silver are taken lower than the actuals of the last three years, as it is not yet considered safe to estimate that these represent the normal annual imports,

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and the rice exports are taken about Rx. 50,000 higher than in the Revised Estimate for 1896-97. The duties on cotton goods are also taken approximately at the same amount as in 1896-97: it is quite possible that one effect of the scarcity and distress in India may be to cause a considerable reduction in the imports of cotton goods, but it is not considered necessary to assume this for the estimate, especially as the estimate as a whole is moderate and cautious.

#### ASSESSED TAXES.

						. •	
		Accounts,	Accounts,	Accounts,		96-97.	1807-98,
		1893-94.	1894-95.	1895-90.	Budget.	Revised.	Budget.
	ernment from	Rx.	Rx.	Rx.	Rx.	Rx.	R <sub>x</sub> .
Salaries, Pensions, payments Other Collections	and Interest	435,138 1,304,033	450,537 1,348,503	447,688 1,387,501	456,000 1,387,200	442,400 1,413,100	445,000 1,405,300
	TOTAL .	1,739,171	1, <sup>9</sup> 08,053	1,835,189	1,543,200	1,855,500	1,850,300
Charges	• • •	31,060	29,771 -	29,868	31,400	30,300	32,700

172. This Revenue also has suffered from the famine and plague. In Bombay the receipts are expected to fall short of the Budget Estimate of 1896-97 by Rx. 12,700 this year and Rx. 30,200 next year; in the North-Western Provinces and Oudh, by Rx. 7,500 and Fx. 5,000; and in the Punjab, by Rx. 2,000 this year. The other Provinces show moderate progress.

#### FOREST.

			-		Accounts.	Accounts, 1894-93.	Rx. Rx. 1,631,548 1,660,504	189	~97.		
					1893-94.			Budget.	Revised.	1897-08, Budget.	
Revenue	:	: :	: : :		000 100	1,631,548		Rx. 1,732,300 1,045,800	Rx. 1,708,500 999,900	Rx. 1,756,200 1,076,100	
		ľ	NET.	, '	816,615	<b>718,0</b> 99	749,343	686,500	768,600	680,100	

173. This is another head which is suffering from the effects of the famine and from measures taken to relieve the famine-stricken population. The Revenue this year will fall short of the Budget Estimate by Rx. 34,700 in Bombay, Rx. 35,800 in the Central Provinces, and Rx. 16,700 in the North-Western Provinces and Oudh. On the other hand, there are increases of Rx. 74,500 in Burma, Rx. 32,600 in Madras, and Rx. 12,600 in the Punjab. The results for next year are slightly better, and similar in distribution to those for this, except that the very high Revenue in Burma is not assumed to be likely to recur.

#### INTEREST RECEIPTS.

		: :	Accounts,	Accounts,	Accounts,	1896-	97.	1800-50
		1	1893-94.	1894-95.	189 <b>5-96</b> ,	Budget,	Revised.	1897-58, Budget.
India England Exchange	•	Rx.	858,921 10,041 6,525	808,121 3,789 3,152	801,267 13.516 10,269	839,606 5,000 3,700	918,900 101,400 67,000	833,000 5,000 3,300
TOTAL		Rx.	875.487	815,062	825,052	848,300	1,087,300	841,300

174. The increases in 1896-97 are explained in paragraphs 112 and 131. It is not considered safe to count on receiving similar special receipts next year.

#### INTEREST EXPENDITURE.

-	- i		-	=	-	
	Accounts.	Accounts,	Accounts.	199	6-97.	1897-03.
	1893-94.	1854-95.	1895-96.	Budget.	Revised.	Budget.
Interest on Debt— India	4.273.814	4.573.871	3,731,433	3,707,000	3,745,000	3,878,266
Irrigation . Railways .	1,165,558 3,346,574	1,194,115 3,517,197	1,722,100 3,686,287			1,285,600 4,098 800
Balance charged to Interest Rx. England & L Exchange Rx. Interest on other Obligations—	238.318 2.505.280 1,628,094	- 137,441 2.611,921 2,173,077	—1,177,263 2,622,695 1, <b>9</b> 92,644	1,471,000 2,656,400 1,980,200	2,030 80n	—1,505,600 2,717,500 1,793,800
On Savings Bank Balances Rx. Other items + including Ex-	367,966	296,968	338,497	328,800	348,500	350 € €
change . "	183,347	179.492	269,226	185.300	114,100	104-008
TOTAL . Rx.	4,446,369	5,124,017	4.044.799	3,676,700	3.456,100	3,550,000
Debt outstanding, March 31st— Sterling Rupec Debt	11.4.113.792	116,005,826	115.903.732	116,090,526	114.984.932	110,434,932
4 per cent Rx. 32 per cent , 3 per cent Other Debt ,	1,288,466	5.556,946 95.492,040  3.324.754	5.436.298 96,462,450  1,8 0,180	} 107,507,640	5,316,298 90,914,340 10,935,800 1,954,130	5.196,198 90.014,340 14.035,800 1.499,130
Savings Bank Balances , "	10.322,541	10,535,018	11,121,252	11,862,618		11, <b>3</b> 08,152

175. The figures for 1896-97 have been explained in paragraphs 118, 124, and 132. The heavy borrowing to which it has been necessary to resort both in India and in England explains the increase of the total charges for Interest on Debt : that involves a permanent annual addition to the expenditure. The distribution of the total between Ordinary and Public Works Debt is explained in paragraphs 118 and 154.

### POST OFFICE, TELEGRAPH, AND MINT.

				Accounts,	Accounts,	Accounts, 1895-96.	1896	1897-08.	
				1893-94. 1	1894-95.		Budget.	Revised.	Budget.
Post Office— Revenue Expenditure .	•	:	:	Rx. 1,561,263 1,557,457	Rv. 1,631,815 1,606,281	Rx. 1,713,495 1,643,798	Rx. 1,770,700 1,692,600	Rx. 1,772,800 1,714,100	Rx. 1,827,300 1,749,300
	N	BT	•	+3,806	+25,534	+69,697	+78,100	+ 58,700	+78,000
Telegraph— Revenue Accounts— Revenue . Expenditure .	•	:	•	959.096 684 782	978,697 732,044	1,085,040 737,997	1,106,400 795,200	1,078,200 775,900	1,088,000
	N	ET	•	+ 274,314	+246,653	+ 348,033	+311,200	+302.300	+ 305.800
Capital Expenditure	•	•	•	217,351	75,904	159,046	192,500	179,000	306.5co
MINT — Revenue Expenditure .	:	•	•	227,355 91,080	35,106 51,946	40.918 53.229	37-200 52,900	141,000 59,400	67.500 53.200
	N.	BT		+ 136,275	- 16,840	-12,311	-15.700	+81,600	+14,300

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- 176. The Post Office receipts continue to increase satisfactorily. But both this year and next the increase of expenditure is specially heavy: this is due to the famine, the high prices necessitating payment of compensation for dearness of provisions to postal servants on low pay and larger expenditure on the feed of ponies and bullocks employed on the Passenger and Bullock Train Services.
- 177. The progress of Telegraph receipts has undergone a temporary check. The traffic has not been brisk this year: both this year and next there is a loss of revenue owing to its having been deemed right to reduce the rent charged to Railways for the use of wires and instruments; and next year it is expected that certain arrangements which are in contemplation for the quicker delivery of messages classed as "deferred" may reduce the receipts by causing a larger use of "deferred" instead of "ordinary" messages.
- 178. The figures of Telegraph expenditure on Revenue Account are normal. The large increase of Telegraph Capital Expenditure is necessitated by the rapid rate of the construction of Railways, as Telegraph lines must be constructed on all new Railways.
- 179. The increase in the Mint receipts in 1896-97 has been explained in paragraph 110; the expenditure is slightly increased by the large amount of work in the coinage of copper and small silver: the receipts under Gain on copper coinage will be higher than usual next year also, as the demand for copper will continue until it is possible to close the Famine Relief Works: this gain is taken at Rx. 50,000 in the Budget Estimate of 1897-98 as compared with Rx. 122,000 this year.

#### CIVIL DEPARTMENTS.

	Accounts.	nts, Accounts, A	Accounts.	* 18q(	5-97∙	1897-98,
	1893-94.	18 14-95	1895-90-	Budget.	Revised.	Budget.
General Administration { India England		1,586,216 273,303 227,384	1,594.089 243.955 185.350	1,575,800 251,600 187,500	261,600	1,573,900 256,400 16 ),200
Law and Justice . { Courts Jails Police	2,996,460 924,053 3,919,785 595,675 158,581 1,471,761 176,602 979,122 965,828	3,070,575 905,140	3,090,807 956,762 4,040,817 597, <b>7</b> 92 145,410 1,530,4 <b>8</b> 9 192,410	3,112,400 972,300 4,113,900 578,400 167,100 1,648,100 1,95,700 1,073,900 980,600 542,200	1,071,400 4,138,300 557,800 165,600 1,561,300 189,800 1,065,800 999,000	3,119,300
TOTAL RX.	1		;		15,383,300	

(a) Includes Upper Burma charges up to 1895-97.

- 180. The rise in the rate of exchange will diminish the expenditure under most of these heads by reducing the charges for Exchange Compensation Allowance and for exchange on sterling transactions. On the other hand, the charges under nearly all of them are increased by the rise of prices caused by the scarcity.
- of expenditure under the several heads is at a much lower rate than the usual annual increase: indeed, excluding those two heads (and on the other side the Exchange on sterling expenditure), the total expenditure is less than the Budget Estimate of 1895-97. The severe strain thrown on the Revenues, both Imperial and Provincial, by the famine has rendered necessary the exercise of rigid economy wherever economy is possible.

182. The expenditure on Jails is specially high both this year and next: the rise in prices, besides causing expenditure on compensations for dearness of provisions, as under the other heads of the group, increases the cost of the prisoners' rations. Under Police the expenditure on compensation for dearness of provisions is higher than under any other head; and it is also necessary to continue the progress already begun in costly schemes of improvement in Police administration.

#### MISCELLANEOUS CIVIL CHARGES.

	Accounts.	Accounts,	Accounts,	189	i-97•	1897-98.
	1893-94.	1894-95.	1895-96.	Budget.	Revised.	Budget.
Territorial and Political	 	1		155 500		
Civil Furlough and Ab-	508,443	471,077	454,082	455,500	443,400	435,900
India	1.548	1,271	793	1,100	70 <b>0</b>	900
England	197,521	220,651	223,537	226,000	228,000	226,000
Exchange .	128,362	183,578	169,837	168,500	150,500	149,200
Superannuation Allow-	,	5,,,,,	<b></b>	,3	75,500	149,200
ances and Pensions-		•	1			
India	910.547	944.865	969,146	907,000	1,001,100	1,026,100
England	1,784,051	1,788,008	1,817.694	1,846.500	1,871,000	1,884,200
Exchange	1,159.303	1,488,343	1.381,029	1,376,500	1,236,200	1,243,600
Stationery and Printing	683,181	695,189	685.187	715,500	693,100	704,700
Miscellaneous	273.831	271,823	232,027	242,800	<b>2</b> 30 <b>,9</b> 00	242,400
TOTAL RX.	5,646.877	6,065,705	5,933.332	6,030,300	5,862,900	5,913,000

183. The characteristics of the expenditure under this group continue the same as explained in previous Financial Statements.

#### FAMINE RELIEF AND INSURANCE.

		•		,		
	Accounts,	Accounts,	Arcounts,	189	f-97.	; 1807 <b>-9</b> 8,
	1893-94.	1894-95.	1895-96,	Budget.	Revised.	Budget,
Famine Relief Construction of Protective Railways. Duto ditto Irrigation Works	Rx. 496 1,060,954 56,351	Rx. 10,258 550,807 43,110	Rx. 18,301 520,867 38,317	Ra. 75,000 473,500 50,000	Rx. 1,905,700 ••• 47.200	Rx. 3.641,200
TOTAL .	. 1,117,801	610,235	586,485	598,500	2,012,900	2,066,200
Net Charge on account of the Bongal- Nagpur and the Indian Midland Railways shown in the Railway Revenue Account	371,768	38 <b>9.</b> 765	413.515	401,500	435. <b>6</b> 00	456,500
TOTAL EXPENDITURE CHARGEABLE TO THE FAMINE GRANT	1,489,569	1,000,000	1,000,000	1,000,00 0	2,448,500	4,122,700

184. This expenditure is the main feature of the finances of both years, and has been so fully discussed in preceding paragraphs of this Statement that it is unnecessary to add anything here, except to notice that as the direct charges for Famine Relief largely exceed the limit fixed in normal years for the Famine Insurance Grant, it has been necessary to remove the charges for the construction of Protective Railways from the head: the expenditure on them, however, is being continued, the charges being shown under Head 48 of Expenditure not charged to Revenue, a course which is permissible as the Railways are expected to yield a return of 4 per cent when completed.

#### RAILWAY REVENUE ACCOUNT.

- · · · · · · · · · · · · · · · · · · ·						1	189	6-97.	: 1897-98,
				Accounts, 1893-94.	Accounts, 1894-95.	Accounts, 1895-90.	Budget	Ravised.	Budget.
STATE RAILWAYS - Gross Receip's .	•	•	Rx	16,879,107	18,152,155	18,558.699	18,322,100	17.525,000	18,023,700
Working Expenses		•	Rx.	8,263,975	8,791,031	9,040,836	9,010,800	8,825,000	9,027,300
Interest and other Cl India England . Exchange .	harge	·s-	Rx. £ Rx.	3. <b>3</b> 58,968 3.589,593 2.332,751	3,532,222 <sup>5</sup> 3,584,284 2,982,068	3,7c0,813 3,586,219 2,724,699	3,043,100 3 012,000 2,692,000	3.880,000 3.629,900 <b>2.</b> 395.7 <b>0</b> 0	2-113-0 m 3-702-100 4-118-300
Net Result .	•		••	- 666,180	- 7 <b>37</b> .45°	-403,863	- 9,56,400	- 1,205,000	<b>-1.2</b> 67.900
GUARANTEED RAILWAY Net Traffic Receipts	s <del>-</del>		Rx.	3,383,512	3,050,311	3,275,238	3,233,000	2,610,000	2,636,000
Surplus Profits, Inter- other Charges— India England Exchange	rest a	ind	ر الالا	607.753 2,154.720 1 400,277	638,588 2,154,714 1,792,088	533,137. 2,161,563 1,642,-99	632,400 2,160,700 1,610,700	488,600 2,110,00 1,426,200	316.200 2.1 <b>6</b> 9.400 1.431.800
Net Pesult .	•	•	**	- 778 938	- 1,535,679	-1,061.752	- 1,170,8 w		- 1,281.4%
Other Reccipts . Other Charges .	:		"	34,054 124,439,	44,634 117,054	25 252 £9,903	28,100, 195,200		28.7cc 296,2
Statistics— State Railways— Capital Expendite 31 Expenditure by C Ditto by C	lover lomp	rnme anie	nt .	114 277.052 24 201.335	118,718 037 24,937 833	122.701.7 <sup>8</sup> 1 25.721 563	128,870,437 28,950,133	1.0.535.681	132,384,581 30,000,005
Outlay on the Eas way from deber by the Company	nture			•••	•••	271.(n/S	•••	t.708.66S	2.370.70
	101	r a L		138,538,387	 143,655 <b>,</b> 876	148,695,047	157 <b>,° 5</b> 9,5 <b>7</b> 0	156.098.547	- 164.819.347
Miles open on Apr	-1 t			13.461	13,806	14,146	14,872	14,721	15,383
On tranteed Railway Miles (pen en Apr				2.587	2.537	2,587	2,587	2,558	2,585

185. The variations in the Estimates of the Receipts, Working Expenses, Interest, and Surplus Profits and other charges in India have been explained in paragraphs 104, 118, 126, 127, 137, 151, and 156. The increase in the sterling interest charge of State Railways occurs on the Capital deposited by Companies, and is due to the fact that borrowing through Companies is necessary in order to carry out the programme of Railway Construction which has been sanctioned. The rise in the rate of exchange causes a large saving in the Exchange on the sterling charges, and this makes the figures in the line for Net Result in the above table appear much more favourable than they in a sense really are.

As already explained, the poorness of the results of the Railway Revenue Account may be entirely ascribed to the scarcity and the plague. As soon as the clouds of famine and plague disperse, the Railway Revenue may be expected to advance very rapidly.

#### IRRIGATION.

_	Accounts,	Accounts.	Accounts,	189	1897-98,		
IRRIGATION.	1893-94.	1894-95.	1895-96.	Budget.	Revised.	Budget.	
Major Works.  Revenue : { Direct Receipts . Land Revenue . Working Expenses ! Interest	Rx. 1,349,685 746,926 788,957 1,165,558	Rx. 1,370,587 776,139 799,759 1,194,115	Rx. 1,279,408 821,664 787,301 1,222,409	Rx. 1,743,700 929,900 820,700 1,254,100	Rx. 2,096,200 891,900 876,100 1,253,400	940,500	
Net .	+142,096	+152,852	+91,362	+598,800	+858,600	+763,800	
MINOR WORKS.  Receipts—Direct  Expenditure	199,798 908,052	192,089 958,906	198,881 966,601	209,700 1,128,800	212,606 1,122,100	213,9 <b>0</b> 0 966,900	
STATISTICS OF MAJOR WORKS, Capital Outlay to March 31	29,679,280	30,343,404	31,101,556	31,921,104	31,897,656	32,675,756	

186. It has been explained in paragraphs 109 and 141 above that the increases in the receipts from Major Works are due mainly to the failure of the rains: the same is true of the smaller increases in the receipts from Minor Works.

In 1807-98, notwithstanding the need for economy in view of the general position, it is not possible to avoid some increase in the Working Expenses of Major Works, as new works are being constructed from borrowed money every year, and these must be maintained; but a considerable reduction has been effected in the expenditure on Minor Works.

187. The financial results obtained during 1894-95 and 1895-96 from Irrigation Works for which capital and revenue accounts are kept are given below:-

								1894-95.	1895-96
	OR	Wor	KS.					Rx.	Rx.
Capital Outlay-		_	<b>n</b>	. 41					
Direct and Indirect	•	{	During To end	g the dofy	year 'ear	•	•	695,03 <b>2</b> 3 <b>1,731,</b> 986	788,997 32,520,702
Revenue Account—				_					}
Gross Revenue Maintenance and Workin	g	•	•	•	•	•	•	2,182,413 888,558	2,134,247 872,877
				Net	Rev	enu <b>e</b>	•	1,293,855	1,261,370
Interest	•	•	•	•	•	•	•	1,194,115	1,222,398
				1	iet F	'rofit	•	99.740	38,972
Percentage of net Reveni	ue a	of the	vear of	n the	Cani	tal Ou	tlav		
to end of the year	•	•	•	•	•	•	•	4.08	3.88
	OR	Work	۲S.						
Capital Outlay— Direct and Indirect		.{	During To end	the of y	year car	•	•	70,531 4,849,73 <b>3</b>	104,318 4,954.050
Mino	SR	Work	cs.					;	
Revenue Account— Gross Revenue Maintenance and Workin	g	•	•		•	•	•	536,014 262,070	513,422 241,19:
•				Net	Rev	enue	•	273.944	272,231
Percentage of net Revenue of end of the year	the	year •	on the	Cap	ital •	Outlay •	to	5*06	5'49

The figures in this table are taken from the administrative accounts. On Minor Works interest or the Capital Outlay is not charged, as the Capital Expenditure is incurred from Revenue.

#### BUILDINGS AND ROADS.

							1896	-97.	1897-98,	
				Accounts, 1893-94.	Accounts, 1894-95.	Accounts, 1895-96.	Budget.	Revised.	Budget.	
				R×.	Rx.	Rv.	R×.	Rx.	Rz.	
MILITARY WORKS-										
In Upper Burma	•	•	•	150,418	90,467	80,008	85,400	000,18	71,900	
Elsewhere .	•	•	•	1,030,160	917,481	1,125,930	1,148,000	1,073,000	1,159,300	
Deduct receipts	•	•	•	45,894	59,654	<b>49,6</b> 99	50,000	61,100	50,000	
		Net	•	1,134,714	948,297	1,156,239	1,183,400	1,092,900	1,181,200	
(ivil Works-					ŧ •	- Address Address Address Address - Address	-			
Imperial				3 1 1	•					
Expenditure .	•	•	•	836,288	655,000	763,458	850,300	820,600	472,166	
Receipts .	•	•	•	59,251	60,365	66,421	59,300	59,600	55,200	
Provincial-									-	
Expenditure .	•	•	• [	2,116,812	1,991,074	<b>2,</b> c63,159	2,306,000	2,205,900	2,291,000	
Receipts .	•	•	•	<b>292,66</b> 0	295-474	305,041	274,100	283,000	280,900 280,900	
Local—			e se te la que se des		:		***************************************			
Expenditure .	•	•	•	1,677,144	1 698,767	1.777.957	1,750,900	1,832,700	1,785,800	
Receipts	•	•	• ;	276,546	276.481	292,671	<b>28</b> 0,900	201,000	293,500	

188. Regarding Military Works reference may be made to paragraph 128. 189. Under Civil Works the expenditure in 1896-97 on Imperial and Provincial Works has been kept below the Budget Estimates. But the Local expenditure shows a considerable excess in Madras (Rx. 41,100), Bengal (Rx. 42,200), and Bombay (Rx. 37,400).

In 1897-98 the Upper Burma expenditure (Rx. 275,000) is transferred from Imperial to Provincial, as that Province will now be included with Lower Burma in a Provincial Settlement. Allowance being made for that change, it will be seen that large reductions of grants have been enforced both under Imperial and Provincial. The Local expenditure, though higher than the Budget Estimate of 1896-97, is lower than the Revised Estimate.

#### ARMY SERVICES.

	tatoratero t. T		TIVAL	SERVI	CES.			
			Accounts,	Accounts,	Accounts,	189	6-97.	1897-98,
			1893-94.	1894-95.	1895-96,	Budget.	Revised.	Budget.
EFFECTIVE SERVICES	i—			<del></del>		1		
Regimental Pay and India England Exchange	2 Allowan	Rx. E Rx.	7,889,626 1,070,454 695,651	8,348,840 1,100,282 915,417	8,697,465 1,048,930 796,945	1,088,000	1.005.000	8,432,400 1,098,000 724,700
	TOTAL	,,	9,655,731	10,364,539	10,543,340	10,533,800	10,383,400	   10,255,100
Less-Receipts		**	12,018	8,040	7,695	7,700	7,760	7,800
•	Net	29	9,643,713	10,356,499	10,535,645	10,526,100	10,375,700	10,247,300
Commissariat—								
India England Exchange	: :	Rx, £ Rx.	3,402,755 30,864 20,057		21,838	3,887,800 16,600 12,400	3,843,300 51,000 34,100	3,853,000 23,300 15,400
	TOTAL	**	3,453,676	3,169.577	3,117,829	3,916,800	3,929,000	3,891,700
Less-Receipts	• •	**	443,707	447,666	437,966	448,200	467,700	450 900
	Net	••	3,009,969	2,721,911	2,679,863	3.468,600	3,461,300	3,431,800
Ordnance -								
India England . Exchange .		Rx. ↓ Rx.	830,074 557,264 362,147	828,120 330,784 275,207		970.400 387,500 288.800	343,000	882,90c 339,80c 224,20c
	TOTAL	**	1,749,485	1,434,111	1,278,297	1,646,700	1,457,000	1,446,900
Less-Receipts.	• •	73	104,350	197 <b>.07</b> 9	185.562	106,700	128,900	116,70
	Net	"	1,645,135	1,237,032	1,092,735	1,540,000	1,328,100	1,330,200
Other Houds-				ı				<del></del>
Expenditure . Receipts	: :	Rx.	3,743.641 199,801	4,006,466 253,599	5.485,002 235,933	4,028,000 203,500		3,646,400 194,500
	Net	**	3,543,840	3.752,867	5,249.069	3,824,500	3,441,800	3,451,900
NON-EFFECTIVE SER	VICES-							
India England . Exchange .		Rx. £ Rx.	938,666 2,250,122 1,462,276	903,410 2,302,415 1,915,573	897,135 2,316,527 1,760,027	919,500 2,366,200 1,763.900		918,600 2,431,800 1,605,000
	TOTAL	,,	4,651,064	5,121,398	4,973,689	5,049,600	4,836,200	4,955,400
Less-Receipts	• •	**	90,350	103,813	110,855	113,000	112,300	102,400
	Net	24	4,550,714	5,017,585	4,862,834	4,936,600	4,723,900	4,853,000
GRAND TOTAL-								
India England Exchange	• •	Rx. £ Rx.	15,964,836 4.417,792 2,870,9 <b>6</b> 9	16,245,960 4,285,043 3, <b>5</b> 05,088	18,120,112 4,135,794 3,142,251	17,480,100 4,408,500 3,286,300	17,205,700 4,271,000 2,818,900	16.968.000 4,353.400 2,873,200
	TOTAL	**	23,253,597	24,096,091	25,398,157	25,174.900	24,295,600	24,195,500
Less-Receipts.	• .	**	850,226	1,010,197	978,011	879.100		881,300
•			1		1	i		

<sup>190.</sup> It is not necessary to add anything to the remarks on this head contained in paragraphs 129, 132, 159, and 163.

#### SPECIAL DEFENCE WORKS.

191. The following table shows the expenditure on "Special Defence Works":—

			_							Rx.
To end of	1886-87	•	•	•	•	•	•	•	•	150,409
1886-87	• ,	•	•	•	•	•	•	•	•	325,626
1887-88	•	•	•	•	•	•	•	•	•	456,017
1888-89	•	•	•	•	•	•	•	•	•	789,595
1889 90	•	•	•	•	•	•	•	•	•	689,481
1890-91	•	•	•	•	•	•	•	•	•	491,837
1891-92	•	•	•	•	•	•	•	•		604,848
1892-93	•	•	•	•	•	•	•	•	•	458,060
1893-94	•	•	•	•	•	•	•	•	•	324,974
1894- <b>9</b> 5	•	•	•	•	•	•	•	•	•	217,867
1895-96	•	•	•	•	•	•	•	•		101,349
1896-97, B	udget E	stima	te Rx	57,5	00;R	evised	l Estir	nate		123,500
1897-98, B	ludget	23	•	•	•	•	•	•	•	19,400
										4,752,963

192. This head will now be closed so far as Expenditure in India is concerned: but the outlay on armaments for the Defence Works incurred in England will still be charged to it.

## Section V.—Capital Expenditure on Public Works not charged against Revenue.

193. As explained in paragraph 163 of the Financial Statement of March 1896, the programme of Capital Expenditure during 1896-97 was fixed at Rx. 6,730,200 made up of—

										Rx.
Railways	•	•	•	•	•	•	•	•	•	5,980,200
Irrigation.			•	•	•	•	•	•		750,000

Of the Railway grant, Rx. 473,500 was shown against the Famine grant as expenditure on Protective Railways.

During the course of the year the Secretary of State, in dealing with the question of the manner in which funds should be provided for the construction and development of Railways in the hands of Companies, expressed his willingness to agree to the expenditure of a sum of about 27 crores of rupees upon the extension of Indian Railways during the years 1896-97, 1897-98, and 1898-99. The Government of India thereupon drew up a forecast of the expenditure they proposed to incur during these years, and explained that, in view of the works already sanctioned and commenced during 1896-97, they found some difficulty in placing the total at a lower figure than 28 crores, or including the branches of the old Guaranteed Lines 29'66 crores of rupees. This programme, which has been accepted by the Secretary of State, provided for expenditure as follows:—

								Rx.	Rx.
1896-97.	•	•	•		•	•		10,174,700	
1897-98	•	•	•	•	•	•	•	10,130,000	
1898-9 <b>9</b>	•	•	•	•	•	•	•	7,695,300	
						otal	•	***	28,000,000
Add—for	Gua	ranted	d Rai	iway :	Exten	sions	•	•••	1,665,000
				GRAN	D To	TAL	•	•••	29,665,000

This expenditure was to be provided thus:—

By the Agency of Companies .

1896-97. Rx. Rx. Rx. Rx.

From Imperial funds . . 5,980,200 6,420,000 5,405,300
Capital of Indian Railway Companies . . . . . 4,194,500 3,710,000 2,290,000
and was to be expended—
By State Agency . . . 3,629,000 3.320,000 2,705,300

The expenditure by the Guaranteed Companies was not set down against any particular year, and it is now estimated that very little outlay will be incurred on these branch lines until 1898-99. The whole of the Rx. 1,665,000 may therefore be taken in that year.

• 6,545,700 6,810,000 4,990,000

In addition to this, it was anticipated that expenditure would be incurred by the Agency of Branch Line Companies and Companies outside the accounts of the Government of India, which brought the total programme for 1896-97 up to a figure in excess of 12 crores of rupees.

The grant of Rx. 5,980,200 for expenditure from Imperial funds was modified during the year by the transfer of the Burma Railways to a Company, with effect from September 1, 1896, the balance of the expenditure of the year from that date, estimated at Rx. 585,400, being met from the Company's Capital.

The Assam-Bengal Railway Company and the East Indian Railway Company were unable to spend their grants, and the Bengal and North-Western Railway Company failed also to spend the amount provided for the extensions of the Tirhoot State Railway. The short expenditure amounted to Rx. 830,400. It was arranged that the expenditure on the East Indian Railway should be charged to Head 48, that head being credited with the amount of debentures raised by the Company; in consequence of the Company having raised Rx. 757,000 more than they spent, the short outlay under 48 was further increased to Rx. 1,587,400, and the Revised Estimate has been taken at Rx. 3,819,900 for Railways and Rx. 737,500 for Irrigation Works.

As regards the expenditure to be met from Companies' capital, which was estimated at Rx. 4,194,500 (including Rx. 737,800 for the East Indian Railway which has since been transferred to Imperial funds). the Indian Midland Railway Company and the Bengal-Nagpur Company failed to spend the grants provided for them, and the Revised Estimate has been taken at Rx. 3,501,400.

The total expenditure of the year, as compared with the Rx. 10,174,700 provided in the forecast, amounts to—

Rx.
Imperial funds
Capital of Indian Railway Companies

Total
8,758.300

In addition to the above sum, the Branch Lines Companies and the other Companies whose accounts are not incorporated in the Government accounts, are expected to spend during the year Rx. 2,118,200, making a total of Rx. 11,228,500 for all Railways in India.

Rx. 10,130,000, of which Rx. 6,420,000 is to be provided from Imperial funds and Rx. 3,710,000 from Companies' capital. Allowing for the transfer of the Burma Railways to a Company and for the special treatment of the East Indian Railway

debentures, as well as for the provision for expenditure in England on the Assam-Bengal Railway, the Estimate for Capital Expenditure not charged to Revenue has been prepared for—

										I/K,
Railways		•	•	•	•	•	•	•	•	5,838,600
Irrigation	•	•	•	•	•	•	•	•	•	750,000
							To	TAL	•	ნ,588,600

The expenditure on the East Indian Railway from debentures, amounting to Rx. 662,100, should be added to the above figure to give the total outlay on State Railways. In addition to the above, further capital expenditure, as noted below, will also be incurred next year on Railways:—

								R*.
Capital Account of In the extensions of	the B	enga	-Nagr	ouran	d Ind	ian M	id-	
land Railways .	•	•	•	•	•	•	•	3,629,300
Branch Line Companies	·—_							
Ahmedabad-Parant	ij, Bra	ahmaj	outra-	Sultar	pu <b>r</b> ,	Mym	en-	
singh-Jamalpur, Soi	ith Bel	har, a	nd Ta	pti Va	lley F	Railwa	ıys	1,609,800
Outside the Governmen	t <b>A</b> cco	unts-						
Bengal and North-	Wester	rn Ra	ilway	exter	sions			<b>8</b> 06,000
Southern Punjah				•	•	•		724,600
Segowlie-Rakhsal				•				55,000
Earsi	•		•	•	•	•		8,400
Nifgiri	•	•		•		•	•	80,000
					Тот	A L		6,913,100

The total of the programme for Capital Expenditure on Railways and Irrigation Works in 1897-98 accordingly exceeds 14 crores of rupees.

#### 48.-STATE RAILWAYS-CONSTRUCTION.

195. The Budget grant for 1895-96 amounted to Rx. 3,700,000 as under:—

Kx.										
. 4,400,000		Amount provided under "Not charged to Revenue"								
, 700,000	•	Deduct-Provision for Irrigation Works								
. 3,700,000	•	Leaving for Railways under 48								

196. The Revised Estimate provided for a total expenditure of Rx. 4,157,000 as under:—

				_		_			Rx.
Amount provi				_					4,327,200
Deduct-Prov	vision i	or Irr	igatio	n Wo	rks	•	•	•	705, <b>00</b> 0
					•	under 4			3,622,200
Provided under	er "34	.—Co	nstru	ction	of Pr	otective	Ra	il-	
ways"	•	•	•	•	•	•	•	•	534,800
						TOTA	L	•	4,157,000

against which the actual expenditure incurred amounted to Rx. 3,917,094, thus falling short of the Revised Estimate by Rx. 239,906 and exceeding the Budget provision by Rx. 217,094. Of moneys placed at his disposal up to 30th November 1895 (date of despatch of indents from India), the Secretary of State was unable to spend £108,938, which sum, with exchange and charges upon it, amounted to Rx. 192,664.

197. The amounts provided for Railway Construction this year and next are, as explained above, Revised Estimate, 1896-97, Rx. 3,819,900, and Budget Estimate, 1897-98, Rx. 5,838,600, the distribution of which is as follows:—

				Revised Estimate, 1896-97.	Budget Estimate, 1897-98.
Expanditure by State Agency				Rx.	Rx.
Expenditure by State Agency—					
Open lines— North-Western				405.000	25.50
Oudh and Rohilkhand	•	•	•	435,000	37,700
Durma	•	•	•	63,100	<b>78</b> ,500
	•	•	•	13,900	•••
Eastern Bengal .	•	•	•	448,900	272,500
Warora Colliery .	•	•	•	6,700	1,800
Umaria Colliery .	•	•	• •	8,200	4,100
Stores transactions .	•		•	4,100	<del></del> 7,6 <b>0</b> 0
Frontier Railway Reserve	e Ma	teria!	•	1,600	• • •
	То	TAL	•	959,900	383,400
Lines under construction-					
Mu Valley	•	•	•	50,600	•••
East Coast		•	•	292,800	65,000
Mandalay-Kunlon .	•	•	•	115,400	***
Godavari Bridge .				21,000	185,000
Rae Bareli-Benares .	•		•	257,100	432,500
Mushkaf-Bolan .	•	•		210,200	•••
Mari-Attock	•	•	•	373,700	<b>ვი</b> ნ, <b>იიი</b>
Kotri-Rohri		•		420,100	211,000
North-Western Railway-	–Gra	dient	lm-		
provements	•	•	•	-10,000	•••
Bezwada-Madras .	•	•	•	841,800	800,000
Rajbari-Fareedpur .			•	5,000	80,000
Rungpur-Dhubri .				•••	50,000
Cawnpore—Gogra .				27,500	• • •
Lyallpur-Khanewal .			•	5,00 <b>0</b>	80,000
*Bhatinda-Ferozepore (Co	nver	sion)			90,000
Southern Punjab-Rollir	ng St	ock		•••	222,300
*Shadipalli-Balotra .	•	•		***	90,000
*Agra-Muttra-Delhi Chore	d .	•	•	•••	275,200
Wazirabad-Lyallpur .	•	•	•	78,700	10,000
	То	TAL	•	2,688,900	2,891,000
TOTAL STATE	AGE	NCY	•	3,648,800	3,274,400

<sup>\*</sup> These amounts are at present held in reserve with the Government of India against the provision in the forecast pending sanction to the construction of the lines.

		Revised Estimate, 1896-97.	Budget Estimate 1897-98
Enter liture to Anney of Companies		Rx.	Rx.
Expenditure by Agency of Companies—			
Open lines—			
East Indian Railway, including	exten-	. 680,000	1,200,000
sions	•		65,000
Rajputana-Malwa system .	•	35,000	110,000
Tirhoot	•	24,100	2,000
Bhopal	• •	3,000	
Wardha Coal	• •	700	7,500
Dhond and Manmad South Indian	• •	2,500	7,500
•	• •	15,000	50,000
Guntakal-Mysore Frontier  Madras-Ennore	• •	2,000	1,000
	• •	1,000	2,000
Palanpur-Deesa	• •	1,200	500
TOTAL		764,500	1,445,500
Lines under construction—			
Assam-Bengal { Land, Part 1 , Construction, F		45,000	5 <b>0</b> ,000
Assam-Bengal Construction, F	art II	1,125,600	1,280,000
Tirhoot Railway extensious		220,000	600,000
Rutlam-Ujjain		<del>-1,500</del>	•••
TOTAL	•	1,389,100	1,930,000
Total Companies' Agency	•	2,153,600	3,375,500
TOTAL ALLOTMENTS	•	5,802,400	6,649,900
Deduct—Lapses anticipated ordinary grants .		<del></del> 34,700	
4.1.1 The same		34,740	 50,100
7744 ********************************	•	•••	30,100
TOTAL	•	5.767.700	6,700,000
	Rx.		Rx.
Deduct—Amount available from debentures raised by East Indian Railway			
Company  Provision for expenditure in England on Assam-Bengal Railway to be dealt with under Sec-	1,437,60	<b>00</b>	662,100
tion S	_	<b>00</b> - 1,947,800	• •
Total grant from Imperial funds		3,819,900	5,838,600

#### 49.—IRRIGATION—CONSTRUCTION.

198. The figures of the Accounts and Estimates for Capital Expenditure on Irrigation Works not charged to Revenue are-

1893-04,	189 (-25,	1895-96,	189	6- <sub>97</sub> ,	1897-95,
Accounts.	Accounts.	Accounts.	Budget.	Revised.	Budget,
Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
681,684	504,145	<b>6</b> 99,968	750,000	737,500	750,000

The difference of Rx. 12,500 between the Budget and Revised Estimates of 1896-97 has been transferred to 48.—State Railways. The Budget Estimate for 1897-98 provides for Rx. 70,000 for the Mandalay Canal in Upper Burma, which was commenced towards the end of 1896-97.

#### Section VI.—Ways and Means.

#### HOME TREASURY.

199. The following are the usual details of the Home Treasury transactions:-

			,	
•		Budget, 1896-97.	Revised, 1896-97.	Budget, 1897-98.
RECEIPTS.		£	£	£
Council Bills Permanent Debt incurred Temporary Debt incurred Capital Receipts from Railway Co for discharge of debt , expenditure Deposits and Advances, net	ompanies —	16,500,000 2,400,000 2,000,000 1,732,500 1,210,100 4 900	15,300,000 2,400,000 1,500,000 871,200 3,072,100 400	13.000,000 3,500,000 2,000,000 2,441,400 2,053,000 1,400
• Add- Opening	Balance .	2,794.724	3,393,798	<b>2,814,698</b>
	TOTAL .	27,651,624	26,536,698	25,810,498
Outgoings.			1	
Excess of Expenditure over Reve Expenditure not charged to Reve Permanent Debt discharged. Temporary Debt " Issues to Railway Companies Account—	nue	15,735.300 1 247,100 2,313,710 2,000,000	15,561,200 1,095,500 2,318,800 2,500,000	15,915.500 1,083,100  1,000,000
for discharge of debt		1,732,900 1,84 <b>7,2</b> 00	871,200 1,525,900	2,441,400 2,370,700
(a) Railway Companies' Rer (b) Family and other Remitt		117, <b>2</b> 00 194 400	-194,300 43 700	500,500
· Add - Closing	Balance .	2,463,824	2,814,698	2,271,298
•	TOTAL .	27,651,624	26,536,698	25,810,498

200. In the Budget Estimate of 1896-97 the net disbursements of the Home 1896-97. Treasury, excluding Loans and Council Bills, were taken at £17,917,200: it was General Summ proposed to provide £16,500,000 of this by the sale of Bills on India, and to meet £1,330,900 by a reduction of cash balances. Owing to the heavy loss of

Land Revenue caused by the scarcity in November and December last, and the large expenditure on Famine Relief during this cold weather, the Secretary of State, at the request of the Government of India, reduced the scale of his drawings, and it is now expected that the total drawings in the current year will be less than the original estimate by £1,200,000. The cash balances in the Home Treasury on April 1, 1896 were also less than the estimate by £400,926. owing mainly to a decrease in the drawings at the end of 1895-96. The total reduction in Council Bills thus amounted to £1,600,926. On the other hand, the net disbursements during 1896-97 are expected to be lower than the original estimate by £2,956,900, in consequence chiefly of large receipts from Railway Companies. The new Burma Railway Company has paid in subscribed capital to the extent of £1,836,500, and the East Indian Railway Company has issued additional debentures for £,400,000. There have also been the usual savings on the Estimates of Expenditure both by the Government and the Railway Companies. This improvement in his cash balance enables the Secretary of State to discharge without replacing £1,000,000 out of the £2,500,000 of the twelve months' India Bills which fell due this year. The payment of that £1,000,000 reduces the cash balance of March 31, 1807, so that it will exceed the Budget Estimate by £,350,874 only.

201. No increase to the sterling debt has been made in 1896-97, but in accordance with the intention announced in paragraph 173 of the last Financial Statement, India Stock for £2,400,000 were issued in April 1896 in order to discharge £2,000,000 India Debentures and £313,700 South Indian Railway Debentures. Taking advantage of the favourable state of the money market, the Secretary of State decided to issue the new Stock at 2½ per cent, and tenders for the loan were invited on April 28, 1896. The result was satisfactory the total amount tendered was more than £6,000,000; the average rate at which the loan was raised was £103 os. 6d. per cent, and the minimum rate of accepted tenders £102 16s. od.

202. It was the original intention to issue an equivalent amount of new India Bills to repay temporary debt (India Bills) falling due in the year; but, as above explained, it has not been necessary to do this to the full amount, and according to the present programme only £1,500,000 will be raised and £2,500,000 discharged during the year, the additional £1,000,000 being met from each balances.

203. The net issues to Railway Companies during 1896-97 were taken in the Budget Estimates at £628,100, but it is now estimated that there will be a net receipt from the Companies of £1,546,200. The following are the details:—

Receipts.					Budget. £	Revised. £
Subscribed capital -						
<ul><li>(a) State Lines</li><li>(b) Guaranteed Lines</li></ul>	•	•	•	•	1,399,000	2,783,100
* *	•	•	•	•	1,550,000	1,153,500
Miscellaneous	•	•	•	•	3,000	0,700
		To	ral.	•	2,952,000	3,943,300
Issues.						
For discharge of debentures						
(a) State Railways		•	•	•	582,900	126,800
(b) Guaranteed Lines	•	•	•		1,150,000	744,400
For Stores, Establishment C	harg	ges, et	c			
(a) State Railways	•	•		•	1,080,200	1,012,700
(b) Guaranteed Lines	•	•	•	•	767,000	513,200
		To	FAL	•	3,580,100	2,397,100

Of the total new capital of £2,949,000 entered in the Budget Estimate, the sum of £1,732,900 was intended for discharge of debentures, leaving £1,216,100 as required for expenditure. Some of the debentures have been renewed instead of being discharged, but the new capital for expenditure according to the Revised Estimate amounts to £3,065,400. This large increase of £1,849,300 over the Budget Estimate is due to the formation of a new Company to take up the Burma Railway from September 1, 1896. As already stated in paragraph 200, the total receipts from this Company on account of subscribed capital are estimated at £1,836,500.

The requirements of the Railway Companies for stores, establishment charges, etc., were overestimated, and the programmes of the Companies are always liable to important changes.

204. The Railway Companies whose transactions are above dealt with have Railway separate capital deposit accounts in England, and funds withdrawn in England are Companies' directly brought to account in the Home Treasury. But closely connected with Remittances. these are the Remittance transactions of Railway Companies working State lines in India, such as the East Indian, the South Indian, and the Rajputana-Malwa Railways. Advances are made to these Companies in England for the purchase of stores, etc., and the advances adjusted in India by debit to the Revenue Accounts of the lines, but funds raised for Capital Expenditure by the East Indian Railway Company under the authority of the East Indian Railway Company's Act are also treated as remittances. The estimate of the remittances of the Companies was taken at £117,200 in the Budget Estimate, but in the Revised Estimate there is entered a net receipt in England of £194,300. The following are the details of the transactions:-

						Budget.	Revised.
						£	£
Advances for purchase of	Stor	cs-					
East Indian Railway		•				360,000	407,500
Rajputana-Malwa .	•		•	•		50,000	43,000
South Indian Railway			,			92,300	58,300
Bengal and North-Wes	tern l	₹ailwa	y.	•	•	16,900	101,400
-	٠					519,200	610,800
East Indian Railway Debe	enture	es .				400,000	802,500
Transfer fees, etc				•	•	2,000	2,500
						402,000	805,100
. Net Rer	nittan	ce fro	m In	dia		117.200	—194,300°
							<del>-</del>

The net improvement in the receipts of £311,500 is due to the issue of £400,000 additional debentures by the East Indian Railway Company.

205. The net payments on account of family and other remittances from Family and oth India will be £150,700 less than the Budget Estimate, owing mainly to the Remittances. recovery from Her Majesty's Imperial Government of the extra charges connected with the employment of Indian Native Troops at Suakin.

206. The net disbursements at the Home Treasury in 1897-98, excluding 1807-08. Loans and Council Bills, are estimated at £18,043,400. It is not, however, pos-Horse Treasury sible for the Government of India to supply the whole of this amount by means of Hays and Mean Council Bills next year, and the Secretary of State has, with reference to the probable famine requirements in India, and to the expenditure on railway construction, reduced his estimate of drawings to £13,000,000. The reduced drawings will be supplemented by a sterling loan of £3,500,000 to be raised by the issue of India Stock and by a temporary loan of £2,000,000, of which £1,000,000

will replace a like amount of India Bills issued in the current year, and the other £1,000,000 will replace the amount of India Bills which it was possible, as above explained, to discharge without replacement this year. The last amount will be additional debt so far as the year 1897-98 is concerned.

According to the programme now announced the net disbursements of the Home Treasury will be met, in the year 1897-98, by the sale of Bills on India of £13,000,000, by the creation of additional sterling debt to the extent of £4,500,000, and by a reduction in the cash balances of £543,400.

207. It should be understood that in stating the present intentions of the Secretary of State no sort of pledge is given that he will adhere to the programme.

#### INDIA.

208. The following is a summary of the Estimate of Ways and Means in India:—

The second secon	189	 n-07.	1897-98	
•	Budget.	Revised	Budget	
RECEIPTS.	Rx.	Rx.	Rx.	
1. Excess of Revenue in India over the Expenditure charged against it  2. Rupee Loan 3. Increase of the Unfunded Debt, mostly Savings Bank Deposits, net  4. Other items, net 5. For Remittance to Secretary of State, net—  (a) Railway Companies' Remittances  (b) Other Remittances  Add—Opening Balance  Total.	27,928,300 4,000,000 831,100 474,500 117,200 178,300 16,500,488	23,844,700 6,048,700 —317,300 —655,700 —194,200 50,800 16,502,510 45,277,410	23,955,700 4,000,000 502,400 21,700 500,500 213,000 13,405,810	
Outgoings.	,	,		
6. Excess Expenditure charged to Provincial:	<u>!</u> !	• .		
Balances 7 Expenditure not charged to Revenue 8. Rupee Debt discharged 9. Loans to Municipalities, etc, net 10. Issues on Capital Account to Railway Companies, net 11 Council Bills—Sterling Amount 12. Do. Exchange  Add—Closing Balance	886,400 4.080.000 275.000 406,100 1 526,400 15,503.400 12,296,600 14,055,988	1,228,500 2,738,800 717,000 764,700 964,600 15,288,300 10,109,700	1,190,000 4 790,600 575,100 24; 400 956,300 13,025,300 8 551,700	
Тота	50,029,888	45,277,410	<b>42</b> ,65 <b>9</b> ,110	

The headings in italics are connected with, and explained by, the corresponding figures of the Secretary of State's account in England. The others refer to purely Indian transactions.

<sup>209.</sup> The net Revenues in India were taken in the Budget Estimate of 1896-97 at Rx. 27,928,300, but owing to heavy loss of Revenue and increase in Expenditure caused by the famine, they are now estimated to yield only Rx. 23,844,700. This large deficiency of Rx. 4,083,600 in the Revenues is further increased by withdrawals from the Savings Banks' and increased loans for famine

relicf purposes. The Savings Bank transactions are expected to result in a net withdrawal of Rx. 241,100 against a net receipt of Rx. 750,800 entered in the Budget Estimate, and the net amount of loans will exceed that estimate by Rx. 358,600. The total diminution of the cash balances under the three heads mentioned thus amounts to Rx. 5,434,100. The deficiency is met chiefly by a reduction in Council Bill payments of Rx. 3,402,000 and the issue of a loan, not contemplated in the Budget Estimates, for Rx. 2,048,700 for the investment of two crores of the Currency Reserve. The year is now expected to close with a cash balance of Rx. 13,465,810.

210. The important disbursements—in India and England taken together for which we have to provide in 1897-98, otherwise than from the Revenues ! of the year, are (1) the deficit in the Revenue Account both on Imperial and Provincial Account, (2) the Capital Expenditure of Government not charged to Revenues, and (3) the advances to Railway Companies for Capital Expenditure. The deficit in the Revenue Account, including the expenditure of the Provincial Governments from balances, is estimated at Rx. 3,654,000. The total estimate of Capital Expenditure by the Government not charged to Revenue amounts to Rx. 6,588,600, including Rx. 1,130,700 on account of the Assam-Bengal Railway, Rx. 537,900 for the East Indian Railway, and Rx. 600,000 for the Tirhoot Railway Extension; and we have undertaken to advance in 1807-98 Rx. 1.174,500 to the Indian Midland and Bengal-Nagpur Railways for expenditure in India on new extensions. The total of the disbursements above mentioned amounts to Rx. 11,417,100. Our cash balances are now reduced to as low a level as is consistent with our requirements in the months of minimum balance-November and December-, and they cannot be drawn upon to meet any substantial portion of the above sum. We must, therefore, have recourse to loans: and it is intended to raise Rx. 4,000,000 by a rupee loan in India, and to meet the remainder of the liability by the sterling loans in England mentioned in paragraph 206, the Secretary of State's drawings being reduced.

211. It was announced in paragraph 178 of the last Financial Statement that a new loan of Rx. 4,000,000 would be raised in India in 1896-97. This loan was issued on June 22, and tenders for it were received on July 22. The favourable state of the money market at the time enabled the Government to issue the loan at 3 per cent, and in spite of the reduced rate of interest the average price of the loan was R103-1-10½ per cent.

212. As the price of the new 3 per cent loan remained above par for some 6 time after its issue, it was decided to offer the balance of the unguaranteed  $3\frac{1}{2}$  per cent loans, amounting to Rx. 5,684,950, for conversion into the new loan. Accordingly, by Notification No. 3850, dated September 4, 1896, the  $3\frac{1}{2}$  per cent loans of 1853-54 and 1893-94 were notified for discharge on January 30, 1897, and the option was given to holders of notes of the  $3\frac{1}{2}$  per cent loans to tender them for transfer to the 3 per cent loan of 1896-97 by October 2, 1896. The amount of the  $3\frac{1}{2}$  per cent loans transferred to 3 per cents in exercise of this option was Rx. 4,887,160, leaving Rx. 797,790 to be discharged. Provision has been made in the present estimates for the discharge of Rx. 360,000 in 1896-97 and Rx. 350,000 in 1897-98.

Reserve by 2 crores of rupees had been considered by the Government last year, and it was in contemplation to make the necessary change in the Paper Currency. Act in the present session. As soon as it was ascertained towards the middle of October that the famine would entail heavy loss of Revenue and increase in Expenditure, we were compelled to ask the Secretary of State to reduce his drawings. The Secretary of State announced the necessary reduction, and this, combined with low Government balances and other causes, produced considerable

tightness in the money market in November and December. To relieve this tightness by making available to the commercial public through increased Council Bill drawings and through the Presidency Banks the additional two crores which the measure would set free from the Currency Reserve, Act XXI of 1896 was passed on December 17, and Government Promissory Notes for Rx. 2,048,650 of the 3 per cent loan were issued to the Currency Department on December 18 1896: see Notifications Nos. 5366 and 5367 of the latter date.

Rx. 10,935,860, and, as already stated, it is the present intention to increase that balance by the issue of a new loan for Rx. 4,000,000 in 1897-98. Although this is the present intention, full liberty is reserved, as usual, to alter the programme, as now announced, to any extent that may be considered desirable.

215. The following table gives the details of the transactions of Savings Banks during the last few years and the estimated transactions for 1896-97 and 1897-98:—

		Yı	EAR.				Net additions to deposits, cash.	Interest.	Tetal addition.
1888-89		r <del>-</del>					685,200	261,800	947,000
1889 90						. !	362,000	272,200 .	<b>-9</b> 0,700
1890-91	•	•	•				250,700	279,700	530,400
1891-92		•				. 1	517,910	301,200	824,100
1892-93	•						548,900	3 .9.400	888,300
1893-94						. ;	179,900	308,00 <b>0</b>	547,900
1894 95	•						- 84,500	207,000	212,500
1895-96			•		•	• }	247,700	338,500	580,200
1896-97,	Budg	et.				• 1	422,000	328,800	750,800
1896-97,	Revis	ed					<b>—</b> 589,600	348,500	-241,100
1897-98,	Budge	et.		•		• ;	້າໂ,00ა ,	350,000	428,000

The high price of food-grains and the prevalence of distress have probably caused withdrawals from Savings Banks in the current year. It should be noted, however, that Rx. 230,000 of net additions in 1865-96, and the same amount of net withdrawals of 1866-97, should be taken against each other, being transactions on account of a large Provident Fund which for a time was held on Savings Bank Account. Corrected for this the figures for the three years stand.

										КХ,
1894-95	•			•	•	•	•	•		84,500
1895-96			•	•	•	-	•	•	•	+ 17,700
1896-97,	Revis	ed				•		•		<del></del> 359,600

For 1897-98 no increase in the net deposits in Post Office Savings Banks is anticipated; but the normal additions to the several departmental Provident Funds are taken into account.

216. The net issues on account of loans by the Government to Municipalities, etc., in 1896-97 are now expected to be Rx. 764,700 against Rx. 406,100 entered in the Budget Estimate—an increase of Rx. 358,600. This increase is the difference between the increases in the gross advances of Rx. 436,800 and in the recoveries of Rx. 78,200. The increased advances represent loans to agriculturists and others in provinces affected by famine and scarcity, the additional grants for such advances sanctioned by the Government of India during the year amounted to Rx. 663,000. Provision has been made in the Budget Estimate of 1897-98 for net issues on account of loans to the extent of Rx. 245,400. According to estimates furnished by the several Local Govern-

ments, large amounts may be usefully spent in the provinces by Municipalities and other Local Bodies on drainage and waterworks, but the Government of India have not been able to provide for the whole of the requirements out of their balances in 1897-98. This inability is due to the fact that we are obliged to provide fully, as a first claim upon our resources, for the whole amount of advances and loans required in connection with the famine or plague, and that after providing for such requirements there is no margin of available funds to be lent to Local Bodies for ordinary works of public improvement. If funds are urgently required for such works in 1897-98, the local authorities concerned will, it is hoped, be able to raise them directly in the open market.

217. The year 1897-98 is estimated to close with a cash balance in the Cash Balance. Indian Treasuries of Rx. 13,321,710, which is less than the opening balance of the year by Rx. 144,100 only.

#### Section VII.—Summary.

- 218. The principal features in this Statement are—
  - (1) The Accounts of 1895-96 closed with a surplus of Rx. 1,533,998.
- The Revised Estimates of 1896-97 show a deficit of Rx. 1,986,900. The cause of the deficit is the failure of the monsoon and the consequent scarcity and famine. There is a direct expenditure on Famine Relief of Rx. 1,965,700: the scarcity has also caused a loss of Land Revenue of Rx. 2,432,100, a loss of Railway Revenue of Rx. 1,420,000, and smaller losses under other heads of Revenue, as well as increases of expenditure under many of the ordinary heads. In Bombay the plague has been added to the famine, and joined with it in bringing about these losses. In addition, there is a loss of Opium Revenue of Rx. 508,600 caused by a fall in the price realised for Bengal Opium and a reduction in the exports of Malwa Opium. On the other hand, the rise in the rate of exchange from 13\frac{3}{1}d. to 14.46d. the rupee secures a saving of Rx. 1,329,700 in the exchange on sterling payments.
  - (3) The Budget Estimates of 1897-98 show a deficit of Rx. 2,464,000. The famine accounts for this deficit also.
  - (4) The expenditure on Famine Relief is estimated at Rx. 3,641,200 the loss of Land'Revenue'at Rx. 436,500: the loss of Railway Revenue at Rx. 901,300; and the famine also causes other losses of Revenue and increases of Expenditure.
  - (5) The loss of Opium Revenue amounts to Rx. 1,079,100.
  - (6) The rise in the rate of exchange from 13\frac{3}{4}d, to 14\cap 46d, the rup c will secure a saving of Rx. 1,360,000 in the exchange on sterling payments, as well as savings in the pay of the British Troops and in the cost of Exchange Compensation Allowances. There will also be a considerable reduction in the Military expenditure, as the heavy expenditure on preparations for mobilization, which was specially provided for in 1896-97, will not recur.
  - (7) The Capital Expenditure on Railways is expected to be as follows ---

	1896-97. Rx.	1897 <b>-98.</b> Rx.
On State Railways (including expenditure on the East Indian Railway and the Assam- Bengal Railway from capital raised by the		
Companies) On Railways of the Companies under contract with the Government from funds raised by	5,767.700	6,700,000
	- <b>2,</b> 990,600	<b>3,430</b> ,000
On Railways of Companies outside the Government Accounts, and Branch Lines	2,470,200	3,283,800

(8) It is expected that the Secretary of State will sell Council Bills for £15,300,000 in 1896-97 and for £13,000,000 in 1897-98.

(9) In 1896-97 the Secretary of State raised a loan of £2,400,000 by the issue of 2½ per cent India Stock to discharge debentures which fell due; and he paid off India Bills falling due in the year for £2,500,000, and issued India Bills for £1,500,000. In 1897-98 he intends to raise a loan of £3,500,000 by the issue of India Stock, to issue India Bills for £2,000,000, and to pay off India Bills falling due for £1,000,000.

(10) These announcements are accompanied by the usual reservation of entire liberty to the Secretary of State to vary the amounts to be obtained by Bills or raised by loans, as he may find occasion.

(11) The Government of India raised a public loan of Rx. 4,000,000 in 1896-97 at 3 per cent, and also issued new 3 per cent paper to the Head Commissioner of Paper Currency for the investment of Rx. 2,000,000 of the Currency Reserve authorised by Act XXI of 1896 passed on December 17. It is intended to raise a loan for Rx. 4,000,000 in 1897-98. Full liberty is, however, reserved to the Government of India to vary this intention in any way and to any extent which may be expedient. The 3½ per cent foan of 1893-94 was successfully converted to 3 per cent in 1896-97.

(12) The Government of India are for the time in serious financial difficulties caused by the famine. When that calamity and the plague in Bombay and Sind shall have passed away, the Government will,

it is hoped, be found to be in a strong financial position.

J. WESTLAND.

CALCUTTA:

March 19, 1897.

## evenues of inaia, in India and in England.

IMATK,	1896-97.	<del></del>	Increase+ Decrease		BUDGET	ESTINATE	Increase + Decrease -	Increase+ Decrease		
ngland.	Exchange.	TOTAL.	of Revised, as compared with Budget Estimates, 1890-97, (Excluding Ex- change.)	lmi Imperial	Provincial and	England,	Exchange.*	TOTAL.	of Budget, 18,7.98, as com- pared with fludget Esti- mates, 1890-97. (Excluding Ex- change.)	of Budget, 1897-94, as compared with Revised Estimates, 1897-97. (Excluding Ex- change)
6	Rx.	Rx.		Кx.	R#.	_ &	Rx.	Rx.	-	-
***		309,500	+ 10,700	222 400	76,200			298,600	- 200	- 10 900
•••	•••	1,56 ),300	+ 33,100	511,400	1,047,000			1,55₫,4aa	+ 22,200	-10,900
400	300	4,094,400	-81,500	105,900	4,059,800	6 10	490	4,166,700	<b>—</b> 9 300	+ 72,200
900	600	2,505,400	<b>– 89,</b> 900	2,654,000	•••	400	300	2,6; 4,700	+ 59,700	+ 149 630
200	100	529,100	-37,700	515,200	54,500	300	200	570,200	+ 3 300	4 41,000
41,000	27,100	163,500	- 6,200	-42,600	139,930	29,810	19,700	145,850	- 15 500	- 9,300
200	100	212,806	8,800	130,800	74,400	100	. 100	211,400	- 10,250	- 1,400
•••	•••	52,800	3,800	•••	54,600		'	54,600	2,000	+ 1,800
•••	•••	<b>202,</b> 000	-5,300	82,400	128,300			210 700	+ 3,400	+ 8 700
•••	1	<b>3</b> 0,3 <b>0</b> 0	-1,100	16,500	16,2 10		'	32,700	+ 1,300	+2,400
8,500	5,650	999,90 <b>0</b>	-47,400	563,400	509,600	1,900	1,200	1,670 100	+ ي3,200٠	+ 80,600
•••	***	2,38,000		124,300	1-4,200			248,500	+ 4,100	+ 9 900
51,200	33,800	10,907,600	-243,700	4,889,700	6,284,700	33,100	21,900	11,229,100	+ 50,000	+ 333,700
325,400	2,524,700	10,095,100	+ 12,200	3,87	8 200	3 907,700	2 579,200	10,365,100	+ 227,700	+ 215,500
194,600	788,400	5,848,200	61,900	4,0%	8,800	1,150,000	785,420	5 074 160	+ 167,000	+ 228,900
•••	***	1,253,400	-700	1,28	5,000			1 255 000	+ 50,900	+31 620
30,800	1,736,300	2,993,500	+ 74,800	1,055,100	149,500	2,717,800	1,793,800	ვ,ბინ,სიი	+ 24,500	-45,000
200	100	402,600	51,400	539,400		260	100	544.000	+ 30,000	4 81,400
31,000	1,736,400	3,456,100	+ 23,400	-1,115,700	153,860	2.7.8,000	1,79 1.900	? <u>,5</u> 50,000	+ 50,800	+ 36,400
12,200	74,000	1,714,100	+ 31,100	1,417,100	128,100	104,900	69,2 0	1,740,300	+71,100	+ 40,000
18,000	77,900	954,900	20 300	820,300	•••	161,700	106,700	1,053,700	+ 84,700	+ 105,000
500	300	59,400	+ 0,000	52,000	•••	700	500	53 -00	+ 200	-6,400
30,700	152,200	2,728,400	+ 17,400	<b>2,</b> 319,400	128,100	207,300	176,400	2,591,200	+ 156,000	+ 138,600
:61,600	172,600	2,015,500	+ 15,500	623,700	940.210	256,400	169,200	1,992,500	+ 2,600	-12,600
3,200	2,100	3,092,100	21,700	20,300	3,089,200	2 300	1,500	3,119,300	001,0+	+ 27,800
600		4,138,300	+ 99,100 + 24,400	143 700 <b>62,</b> 700				1,040,700	+ 68,490	-30,700
115,400	400 142,200	723,400	-7,100	149,100		500 220,700	145,700	4,184,300 601,600	+ 70.500	+ 40,100
1,000	1,100	1,501,500	—80 <b>,</b> 900	17,700	1,600,200	1,400	900	1,626,200	-21,800	+ 65,100
100	100	189,800	5,700 8,100	19,5000 24,400	1,040,900	400	300	193,700	2,000	+ 3,700
7,000 ( 24,400	<b>4,0</b> 00 (	1,00 <u>5,</u> 800 99 ე.90ი	8,100 + 19,400	877,500	09,700	6,900 21,700	4,600 14,300	1,070,800 983,600	+ 2,900	+ 11,000 14 500
31,300	20,000	525,800	- 13,000 	303,800	201,300	28,300	18,700	5 32,100	+ 14,600	+ 28.200
45,200	359,800	15,383,300	+ 15,300	2.432,300	12,141,400	¢ 38,600	355,500	15,407,800 -	+ 104,100	+ 88,850
9,000	6 300	443,400	11,400	420,300	***	9,400	6,200	435,900	- 18,800	-7,490
28,000	1 50,500	379,200	+ 1,600	900		226,000	149,200	376,100	- 200	-1,800
73,000	1,230,200	4,110,300	+ 20,700	76,400	949,700	1,884,200	1,243,600	4,153,900	+ 65,000	+ 36,200
45,800 19,000	30,200 12,600	693,100 23 <b>6</b> ,9 <b>0</b> 0	- 18,200 - 000	125,400 25,100		47,800 21,000	31,500 13,800	704,700 242,400	+ 3 700	+ 10,300
j	1,435,800	5,862,900	+ 1,100	048,100		2,188,400				
75,400			,		1,632,200		1,444,300	<b>5,913,0</b> 00	+ 42,700	+41,000
8,700	5,800	1,965,700 	+ 1,884,900 473,500	2,946,100	695.100		•••	3,641,200	+ 3,566 200 -473,500	+ 1,681 300
		47,200	<b> 2,8</b> 00	25,000				25,000	-25,000	-22,200
8,700	5,800	2,012,900	+ 1,408,600	2,971,100	695,100	110	•••	3,606,200	+ 3 067.700	+1,659 100
42,200	3,723,800	40,351,200	+ 1,222,100	12,144,900	21,035,300	5,745,400	3,792,000	42,717,600	+ 3,520,300	+ 2,298,200

Budger Estimate, 1807-98.

dla.	England.	Exchange.	TOTAL.
R#.	æ	Rm.	Rx.
31 <b>7,</b> 200 81,600	971,000 218,90 <del>0</del>	640,900 £44,500	5,020,100 445,000
398,800	1,159,900	785,400	0,074,100

4) The following further same, which are included under XXVI and 38.—State Railways, are chargeable to the grant for Famine Relief and Insurance as representing the net charge on the Revenues on account or Protective Railways constructed to rough the agency of Companies:—

Accounts. Record formate. Budget Setumpte.

| Accounts | Revised | Stimate | Budget Estimate | 1895-96 | 1895-97 | 1897-93 | 1897-93 | 1897-93 | 1997-94 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-95 | 1997-

## B.—STATEMENT of the EXPENDITURE chargeable on th

	<b>!</b> -		COUNTS, 1895-	<b>.</b>		REVISE		
. HEADS OF EXPENDITURE.	INP	1A.	bugiand.	Euchange.* 13'6381d.	Total,	l ·	DIA.	
	imperial.	Provinctal and Local.	_	., 0,011		Imperial.	Provincial and Local.	
•	Rx.	Rz.	£	Rx.	Rя.	Rx.	Rz.	
Brought forward	. 10,340,030	18,565,629	5,556,382	4,221,572	3 <b>8,6</b> 83,613	11,686,500	19,298,70	
-Construction of Railways (Charge	a :	i						
gainst Revenue in addition to that unde	r	7,661		•••	7,661	***	14,00	
way Revenue Account—		<u> </u>						
38.—State Railways: Working Expenses	8,055,735	385,101			9,040,836	8,415,50c	4.50	
Interest on Debt .	3,450,807	215,568	980,020	 744,589	5,390,984	3,605,100	409,50	
Annuities in purchase of		2.3,300	900,020	717,509	313901904	3,003,100	218,00	
Railways .			1,705,396	1,295,708	3,001,104	•••	•••	
Interest chargeable agains Companies on Advances			9 00 .	166,301	38 <sub>5</sub> ,682	40.00		
Interest on Capital deposit	1 791	•••	218,884	,	362,002	42,100	•••	
ed by Companies	33,941	•••	681,919	518,101	1,233,961	14,800	•••	
39.—Guaranteed Companies: Surplus Profits. Land and Su	· '			!				
pervision	530,315	•••		•••	530,315	480,500	•••	
Interest .	. 2,822	•••	2,161,563	1,642,290	3,806,675	8,100		
40 Subsidized Companies : Land, etc.	. 8,134	10,117		•••	18,251	92,000	10,10	
41Miscellaneous Railway Expenditure	71,623	26		•••	71,649	61,700	•••	
TOTAL	i			-66.0		* *** ***		
IOTAL	12,753,874	610,812	5,747,782	4,366,989	23,479,457	12,719,800	637,60	
gation—	i	1		1				
42.—Major Works: Working Expenses	455.045	331,350			787,301	500,600	375,50	
Interest on Debt	- \ 45 <b>5</b> .945 - \ 677.788	544,621		*	1,222,409	703,400	550,00	
43Minor Works and Navigation .	• 374,232	590,894	8,8	637	966,001	397,600	721,80	
	. 3/49=3=	:	i —				/=1,00	
TOTAL	1,507,905	1,466,871	838	637	2,976,311	1,001,600	1,647,30	
ildings and Roads—  44.—Military Works							· ·	
45.—Civil Works	1.151,4/6		30,947	23,513	1,205,938	1,112,500		
	611,458	3,841,116	86,375	65,625	4,604,574	669,500	4,038,60	
TOTAL	1,702,936	3.841,116	117,322	89,138	5,810,512	1,782,000	4,038,60	
ay Services—								
46.—Army : Fffective	17 222 027	!	1,819,267	1,382,224	20,424,468	16,307,000	•••	
Non-Effective	17,222,977   897,135		2,316,527	1,760,027	4,973,689	898,700	•••	
TOTAL .					1			
	18,120,112	••	4,135,794	3,142,251 ,	25,398,157	17,205,700	···	
cial Defence Works—		1	45.053	24 20:		ar 6an		
47Special Defence Works	21,716	•••	45,252	34,381	101,349	25,600		
TOTAL EXPENDITURE, IMPERIAL AND		1		ĺ				
Provincial	44,506,633	24,492,089	15,603,370	11,854,968	96,457,060	45,021,200	25,636,20	
-Portion of Allotments to Provincial	;	i			1			
Governments not spent by them in				i				
the year	•••	548,902	•••	•••	548,902	***	•••	
uct-Postion of Provincial Expenditure defrayed from Provincial balances.		160,793	]	•••	160,703	•••	1,228,50	
Total Expenditure charged against	: :	;						
Revenue	44,506,633	24,871,198	15,603,370	11,854,968	96,836,169	45,021,200	24,407,70	

			•										ACCOUNTS	, 1895-96,	
												India.	England.	Exchange,	Total.
penditure not charged to														<del></del>	
Capital Outlay, Railways a	nd Ir	rigatio	n Ne	orks—	•							Rz.	£	Rs.	Rx.
48State Railways	•			•	•	•	•	•	•	•	•	2,191,354	679,562	515,311	3,387,227
49Irrigation Works	•	•	•		•	•	•	•	•	•	•	693,611	3,612	2,714	699,967
													<sup>1</sup>		. <u></u>
									To	TAL	•	2,884,965	683,174	<b>519,05</b> 5	4,087,194

## INDIA, in India and in England.

Part		-									· ·
Particular   Trans.	STIMATE,	1846-97.		1		BUDGET E	STIMATE 1	397-98 <b>.</b>		Increase +	Incressed
Trial					_		ı			Decrease -	Decrease—
				of Reused, as com-	1 1	DIA	, ,	1		18)7-98, as com-	of Budget, 1807-98,
## No.		Exchange.*	TOTAL			4	hadand	Fachanie.	Tag 41	pared with	Revised Estimates.
## Research ## Res	England.	£1= 1410'6.	10	(Excluding Ex-	[mncrist.			£1 _ R 16 6.	*******	mates, 1896-07.	(Excluding b.x-
## ## ## ## ## ## ## ## ## ## ## ## ##				change)	pc	Local.				change.)	change.)
		-		- 1	**						
101,400   1,087,000   1,087,000   1,088,000   1,088,000   1,089,	£	Ra					:	'			4 . 0 . 7 . 0
	(	•••					•••	•••			
1.01,1400   1.05,750				<b>—</b> 508,600	-	• •••	· · · ·			~ 1,079,100	
			8,438,200	261,800	+ 8,714,600	19,400		,	8,734,000	<b>+</b> 34,0 <b>0</b> 0	
5673.300			4.771,500	+ 38,800	1,253,300	3,583,200		1	<b>4,8</b> კნ,50ი	+ 103,800	+ 65,00 ;
1,5,86co			5,613,200	- 131,500	3,846,100	1,833,000			5,679,100	-65,600	+ 65,900
1,55,00		1	•		4,200			· · · ·	3,521,700	l .	+ 83,700
1,785,500		!					•••	<b>!</b> :		· ·	
1,768,500	***	1		1 1				; ,	_	l .	i e
101,400   67,000   1,087,000   42,100   231,200   210,500	•••	•••		1 . 1	_			Į .		1	•
	•••	. '		, ,			,				1
1.1400   67,000   1.057,300   1.757,700   657,300   75,700   5,000   3,000   841,300   -6,600   -193,300   -		••• .	447,500	i I		219,500	•••	•••	<del>-</del>		ì
101.400 67,000 1.687,300 +175,700 657,301 175,700 5.000 3,300 \$41,300 -6,600 -181,310  3.300 2,500 1.078,200 -50,000 1.051,000 5.000 5.000 5.000 5.000 -17,400 +54,500 -73,900 1.051,000 5.000 5		***	902,500	+ 10,300	ეიკ,ნიი	•••			901,600	+ 9,400	-900
101.400 67,000 1.687,300 +175,700 657,301 175,700 5.000 3,300 \$41,300 -6,600 -181,310  3.300 2,500 1.078,200 -50,000 1.051,000 5.000 5.000 5.000 5.000 -17,400 +54,500 -73,900 1.051,000 5.000 5			61 . 02 500	-3 270 700	42 101 400	21.070.300		1	03.771.600	-1,410,000	+1.837.100
1,722,800		•••	01,037,300		42,104,400			ļ	4,1774,000		
1,722,800			P	4 175 700	6 000	175 200	F (100	7 700	841 200	-6tm	- 182,100
3,800 2,500 1,078,200 — 29,900 1,081,000 4200 2,201 1,088,000 — 17,300 — 72,500 10,500 0,500 17,500 — 73,500 17,500 2,965,900 35,500 35,500 35,500 35,500 13,500 13,500 13,500 13,500 13,500 13,500 13,500 13,500 13,500 14,200 12,200 13,500 14,200 14,200 15,500 14,200 14,200 14,200 15,500 14,200 15,200 14,200 14,200 14,200 14,200 14,200 14,200 14,200 14,200 14,200 14,200 14,200 15,200 14,200 14,200 15,200 .	101,400	67,000	1,087,300	T 1/3:/10	057,300	1/3,/00	3,000	1 2120.	041,300	-0,000	30,3
3,800 2,500 1,078,200 — 29,900 1,081,000 4200 2,201 1,088,000 — 17,300 — 72,500 10,500 0,500 17,500 — 73,500 17,500 2,965,900 35,500 35,500 35,500 35,500 13,500 13,500 13,500 13,500 13,500 13,500 13,500 13,500 13,500 14,200 12,200 13,500 14,200 14,200 15,500 14,200 14,200 14,200 15,500 14,200 15,200 14,200 14,200 14,200 14,200 14,200 14,200 14,200 14,200 14,200 14,200 14,200 15,200 14,200 14,200 15,200 .								1		i	
3,800 2,500 1,078,200 — 29,900 1,081,000 4200 2,201 1,088,000 — 17,300 — 72,500 10,500 0,500 17,500 — 73,500 17,500 2,965,900 35,500 35,500 35,500 35,500 13,500 13,500 13,500 13,500 13,500 13,500 13,500 13,500 13,500 14,200 12,200 13,500 14,200 14,200 15,500 14,200 14,200 14,200 15,500 14,200 15,200 14,200 14,200 14,200 14,200 14,200 14,200 14,200 14,200 14,200 14,200 14,200 15,200 14,200 14,200 15,200 .			800	+2100	1.818.400	<b>5</b> 000	•	<u></u>	1.827 700	+ 56,000	+ 54,500
141,000	••	•		1		e <sub>i</sub> goo		į.		1	1
3 No. 2,500 2,992.000 +79,000 3,000,000 S,000 4,200 2,800 3,603.800 -65,500 -95.00 -95.00	ვ,8იი	2,500	1,078,200	1 1	*	••	4 200	2,700	_		1
		•••	141,000	+ 103,800	67,500	•••	•••	•	07,500	+ 30,300	-73 500
	a Pa	9.500	2 002 000	+70,000	2 ანბ იიი	8 .00	4.300	2.800	2.052.800	+ 69,500	-0.500
	3 ann	2,300	<b>2</b> ,992.000		2,900,900	0,900					
	·	I	ara fina	21 400	8 500	260.100	•		768 8oo	-13.200	+0.20
	•••	} ·•·		1						1	1
19,800	•••			į i			•••			1	1
1,700 1,100 92,700 +11,100 2.00 84,700 1,100 1,100 87,000 +5,500 -5,300	• •••	•••		1 1	1,500	422,900	•••	;		1	1
1,701 1,100 92.00 + 11,100 200 84.700 1,000 1,100 87,000 + 5,800 - 5,300		••.	163,800	+ 20,200	10,000	130,3 <b>9</b> 0	•••	• • • •	140,320	1	
1,700	•••		224,600	+ 1,600	1,900	230,500	•••		232,400		
300   200   99,300   -600   9,700   90,300   300   200   100,400   +500   +1,100		1,100	92,^no	+ 11,100	200	84.700	1,000	1,100	<b>87,00</b> 0	+ 5,800	- 5,300
2,000 1,300 1,687,000 + 29,300 0,500 1,021,300 1,900 1,300 1,681,200 + 31,500 + 2,200 94,100 03,100 349,500 - 3,000 144,400 47,500 91,470 60,300 344,600 - 5,300 - 6,600 1,44,000 + 61,400 160,000	-,,,	1	1				;	1		1	1
2,000   1,300   1,667,000   +29,300   0,500   1,621,300   1,900   1,300   1,680,200   +31,500   +2,200    94,100   62,100   349,500   -3,000   144,400   47,500   91,400   60,300   344,600   -7,100   -4,100    181,400   +1,300   +61,400   160,000	300	200	99,300	600	9,700	90,200	300	200	100,400	+ 500	+ 1,100
94,100	900	!							. 60		
	2,000	1,300	1,657,000	+ 29,390	63,800	1,622,200	1,900	1,300	1,080,200	+ 31,500	+ 2,200
			1					٠			
181,400	94,100	62,100	349,500	-3,000	144,400	47,500	<b>91 400</b>	<b>60,3</b> 00		7,100	-4,100
181,400			91,200	+ 1,300	27,000	57,000	•	•••	84,600	-5,30)	-6,600
14400 9.500 454,800 + 39.400 97,100 333,600 2,500 1,700 434,900 + 27,300 - 12,100  105,500 71,000 1,076,900 + 59,100 428,500 438 700 93,900 62,000 1,023,100 + 54,900 - 44 200  200 100 17,525,000 - 797,000 17,965,800 57,000 200 100 18,023,700 - 298,300 + 499,700  24,900 - 3,200 28,700 2,630,000 - 603,000 + 20,000  24,900 - 1,423,200 20,524,500 57,500 200 100 20,6*2,400 - 9,107,000 + 522,500  2,095,200 + 352,500 1,086,100 882,000 1,968,100 + 224,400 - 128,100  891,900 - 38,000 940,500 940,500 + 10,600 + 48, 00  212,600 + 23,900 53,300 100,700 213,900 + 4,200 + 1,130  3,200,700 + 317,400 2,079,800 1,042,700 50,000 18,200 - 29,900 78,200  26,100 17,200 697,700 + 34,700 59,400 574,400 27,600 18,200 629,600 + 15,500 - 80,000  7,74410 51,100 964,800 + 66,800 814,600 11,000 77,80 0 679,600 + 15,000 - 1,000  7,74410 51,100 964,800 + 66,800 814,600 11,000 77,80 0 679,600 - 1,000 - 8,900  7,74410 51,100 964,800 + 66,800 814,600 11,000 77,80 0 679,600 - 1,000 - 8,900  7,74410 51,100 964,800 + 66,800 814,600 11,000 77,80 0 679,600 - 1,000 - 8,900  7,74410 51,100 964,800 - 66,800 814,600 11,000 77,80 0 69,799,000 - 1			181,400	+61,400	160,000	•••			150,000	+40,000	-21,400
108,500 71,000 1,076,900 +99,100 428,500 438 700 93.900 62,000 1,023,100 +54,900 —44 200  200 100 17,525,000 —797,000 17,963,800 57,600 200 100 18,023,700 —298,300 +498,700  2,610,000 —623,000 2,630,000 2,630,000 —603,000 +20,000  24,900 —3,200 28,700 28,700 +600 +3,800  200 100 20159,900 —1,423,200 20,624,500 57,600 200 100 20,614,000 —9,00,700 +522,500  2,096,200 +352,500 1,086,100 882,000 1,968,100 +224,400 —128,100  891,900 —38,000 940,500 940,500 +10,600 +48, 00  212,600 +2,900 53,200 160,700 213,900 +4,200 +11,500 +13,700  3,200,700 +317,400 2,079,800 1,422,700 3,122,500 +239,200 —78,200  26,100 17,200 036,600 +23,600 9,400 574,400 27,600 18,200 629,600 +15,600 —8 000  26,100 17,200 697,700 +34,700 59,400 574,400 27,600 18,200 629,600 +15,600 —8 000  26,100 17,200 697,700 +34,700 59,400 574,400 27,600 18,200 679,600 +15,000 —9,000  27,400 8,200 112,300 —1,100 84,200 11,000 7,200 102,400 —10,000 —8,900  7,7400 51,100 964,800 +66,800 814,600 40,300 26,500 81,300 +7,900 —5,8,900  210,800 93,803,800 —3,897,900 69,799,100 25,590,400 17,3000 114,200 95,670,800 —1,128,500 —1,126		9.500	454,800	+ 39,400	97,100	333,600	2,500	1,700	434,900	+ 27,300	-12,100
100   17,525,000   -797,000   17,965,800   57,600   200   100   18,023,700   -298,300   +498,700	14,400	3/3				1	1				
100   17,525,000   -797,000   17,965,800   57,600   200   100   18,023,700   -298,300   +498,700	- 2 500	71.000	1.076.000	+ 99,100	428,500	438 700	93.900	62,000	1,023,100	+ 54.000	-14 200
2,610,000   -623,000   2,630,000       2,630,000   +20,000   +20,000       28,700   +600   +3,840   200   100   20 159,900   -1,43,200   20,624,500   57,500   200   100   20,61,400   -9,10,700   +522,500       2,996,200   +352,500   1,086,100   882,000       1,968,100   +224,400   -128,100       891,900   -38,000   940,500         940,500   +10,600   +48,00       3,200,700   +317,400   2,079,800   1,42,700     3,122,500   +239,200   -78,200	100,500	7.,-00			7.7.						
2,610,000   -623,000   2,630,000       2,630,000   +20,000   +20,000       28,700   +600   +3,840   200   100   20 159,900   -1,43,200   20,624,500   57,500   200   100   20,61,400   -9,10,700   +522,500       2,996,200   +352,500   1,086,100   882,000       1,968,100   +224,400   -128,100       891,900   -38,000   940,500         940,500   +10,600   +48,00       3,200,700   +317,400   2,079,800   1,42,700     3,122,500   +239,200   -78,200				- 707.000	17.00:800	57.600	, 300	100	18.023.700	- 208 200	+ 408 700
24,900	200	100	17,323,000	/9/,000	17,905,000	37,000	1	•••	20,023,700	- 290,300	+ 493,700
24,900	i	]	2 610 000	-623,000	2.620.000				2.630.000	603 non	± 10 000
200 100 20159,900 -1,423,200 20,624,500 57 500 200 100 20,6 2,400 -9,10,700 +522,500 1,968,100 +224,400 -128,100 891,900 -38,000 940,500 940,500 +10,600 +48, 00 212,600 +2,900 53,200 160,700 940,500 +4,200 +1,300 3,122,500 +2,900 53,200 160,700 3,122,500 +2,900 -78,200 50,000 50,000 50,000 11,100 250,000 17,200 036,600 +23,600 9,400 574,400 27,600 18,200 629,600 +15,600 -8 000 12,400 8,200 112,300 -1,100 84,200 29,200 10,300 778,900 +15,000 -19,100 -19,100 77,400 84,200 11,000 7,200 102,400 -10,000 -8,900 29,200 11,300 778,900 +7,900 -10,000 -8,900		1	: 2,010,000	023,000	2,030,000	•••	•	1	-,0,00,000	-005,500	7 20,000
200 100 20159,900 -1,423,200 20,624,500 57 500 200 100 20,6 2,400 -9,10,700 +522,500 1,968,100 +224,400 -128,100 891,900 -38,000 940,500 940,500 +10,600 +48, 00 212,600 +2,900 53,200 160,700 940,500 +4,200 +1,300 3,122,500 +2,900 53,200 160,700 3,122,500 +2,900 -78,200 50,000 50,000 50,000 11,100 250,000 17,200 036,600 +23,600 9,400 574,400 27,600 18,200 629,600 +15,600 -8 000 12,400 8,200 112,300 -1,100 84,200 29,200 10,300 778,900 +15,000 -19,100 -19,100 77,400 84,200 11,000 7,200 102,400 -10,000 -8,900 29,200 11,300 778,900 +7,900 -10,000 -8,900			21,000	-1.200	28.700		1		28 700	+ 600	+ 2 820
2,096,200   +352,500   1,086,100   882,000     1,968,100   +224,400   -128,100	•••		24,900	3,200	20,,00						
2,096,200   +352,500   1,086,100   882,000     1,968,100   +224,400   -128,100	200	100	20 159,900	-1,423,200	20,624,500	57 500	200	100	20,612,400	<b>-</b> 900,700	+ 522,500
891,900				1		-	,	ţ	***		1
891,900	1	i	2,096,200	+352,500	1,086,100	882,000			1,968,100	+ 224,400	-128,100
212,600 + 2,900	•••			1			•	1			
212,600	1		891,900	- 38,000	940,500	•••		•••	940,500	+ 10,600	+48, 00
3,200,700 +317,400 2,079,800 1,342,700 3,122 500 +239,200 -78,200  61,100 +11,100 59,000 50,000 50,000 50,000 11,133  26,100 17,200 636,600 +23,600 9,400 574,400 27,600 18,200 629,600 +15,600 -8 000  26,100 17,200 697,700 +34,700 59,400 574,400 27,600 18,200 679,600 +15,000 -19,100  65,000 42,900 852,500 +67,500 730,400 29,200 10,300 778,900 +17,900 -3,000  12,400 8,200 112,300 -1,100 84,200 11,000 7,200 102,400 -10,000 -8,900  77,400 51,100 964,800 +66,800 814,600 40,300 26,500 881,300 +7,900 -58,900  319,400 210,800 93,803,800 -3,897,900 69,799,200 25,590,400 17,3 000 114,200 95,670,800 -1,928,300 +1,969,600  Add—Increase on account of Exchange . Rx +81,000 69,799,200 25,590,400 17,3 000 114,200 95,670,800 -1,928,300 +1,969,600  TOTAL INCLUDING -3,816,900 +1,873,000					53,200	. 100,700		,	213,900	+ 4,200	+1,320
61,100 +11,100 59,000 574,400 27,600 18,200 629,600 +15,600 -8 000 a6,100 17,200 697,700 +34,700 S9,400 574,400 27,600 18,200 679,600 +15,000 -19,100 65,000 42,900 852,500 +67,000 750,400 29,200 10,300 778,900 +17,900 -3,000 12,400 8,200 112,300 -1,100 84,200 11,000 7,200 102,400 -10,000 -8,900 77,400 51,100 964,800 +66,800 814,600 40,300 26,500 881,300 +7,900 -58,900 114,200 93,803,800 -3,897,900 69,799,200 25,590,400 173 010 114,200 95,670,800 -1,928,300 +1,969,600 TOTAL INCLUDING -3,816,900 -3,816,900 TOTAL INCLUDING -1,943,900 +1,873,000		•			ł					"	
26,100 17,200 036,600 +23,600 9,400 574,400 27,600 18,200 629,600 +15,600 -8 000 26,100 17,200 697,700 +34,700 59,400 574,400 27,600 18,200 679,600 +15,600 -19,100 65,000 42,900 852,500 +67,400 730,400 29,200 10,300 778,900 +17,900 -58,900 12,400 8,200 112,300 -1,100 84,200 11,000 7,200 102,400 -10,000 -8,900  77,400 51,100 964,800 +66,800 814,600 40,300 26,500 881,300 +7,900 -58,900 319,400 210,800 93,803,800 -3,897,900 69,799,200 25,590,400 173 000 114,200 95,670,800 -1,928,300 +1,669,600  **Total including -3,816,900 -3,816,900 -1,943,900 +1,873,000			3,200,700	+317,400	2,079,800	1,042,700			3,122 500	+ 239,200	- 78,200
26,100 17,200 036,600 +23,600 9,400 574,400 27,600 18,200 629,600 +15,600 -8 000 26,100 17,200 697,700 +34,700 59,400 574,400 27,600 18,200 679,600 +15,600 -19,100 65,000 42,900 852,500 +67,400 730,400 29,200 10,300 778,900 +17,900 -58,900 12,400 8,200 112,300 -1,100 84,200 11,000 7,200 102,400 -10,000 -8,900  77,400 51,100 964,800 +66,800 814,600 40,300 26,500 881,300 +7,900 -58,900 319,400 210,800 93,803,800 -3,897,900 69,799,200 25,590,400 173 000 114,200 95,670,800 -1,928,300 +1,669,600  **Total including -3,816,900 -3,816,900 -1,943,900 +1,873,000		1			-	1	1		•		
26,100 17,200 036,600 +23,600 9,400 574,400 27,600 18,200 629,600 +15,600 -8 000 26,100 17,200 697,700 +34,700 59,400 574,400 27,600 18,200 679,600 +15,000 -19,100 65,000 42,900 852,500 +67,400 730,400 29,200 10,300 778,900 +17,900 -3,000 12,400 8,200 112,300 -1,100 84,200 11,000 7,200 102,400 -10,000 -8,900 77,400 51,100 964,800 +66,800 814,600 40,300 26,500 881,300 +7,900 -58,900 319,400 210,800 93,803,800 -3,897,900 69,799,200 25,590,400 173 000 114,200 95,670,800 -1,928,300 +1,969,600 Add—Increase on account of Exchange . Rx +81,000 -3,816,900 TOTAL INCLUDING -3,816,900 -3,816,900 TOTAL INCLUDING -1,943,900 +1,873,000	!		61,100	+ 11,100	50,000	•••			50,000		T .
### ##################################		i	036,600	+ 23,600	9,400	574,400	1 27,600	18,200	629,600	+ 15,600	-8 ono
65,000 42,900 852,500 +67,500 730,400 29,200 10,300 778,900 +17,900 -5,900 12,400 8,200 112,300 -1,100 84,200 11,000 7,200 102,400 -10,000 -8,900 77,400 51,100 964,800 +66,800 814,600 40,200 26,500 881,300 +7,900 -58,900 319,400 210,800 93,803,800 -3,897,900 69,799,200 25,590,400 173 000 114,200 95,670,800 -1,928,300 +1,969,600 Add—Increase on account of Exchange . Rx +81,000 -3,816,900 Total including -3,816,900 Total including -3,816,900 Total including -1,943,900 +1,873,000	!	1 -				1	1			1 .	}
12,400 8,200 112,300 -1.100 84,200 11,000 7,200 102,400 -10,000 -8,900  77,400 51,100 964,800 +66,800 814,600 40,200 26,500 881,300 +7,900 -58,900  319,400 210,800 93,803,800 -3,897,900 69,799,200 25,590,400 173 000 114,200 95,670,800 -1,928,300 +1,969,600  Add—Increase on account of Exchange . Rx +81,000 -3,816,900 Total including -3,816,900 Total including -3,816,900 Total including -1,943,900 +1,873,000	26,100	17,200	697,700	+34.700	59,400	574,400	27,000	18,200	079,000	+ 15,000	- 19,100
12,400 8,200 112,300 -1.100 84,200 11,000 7,200 102,400 -10,000 -8,900  77,400 51,100 964,800 +66,800 814,600 40,200 26,500 881,300 +7,900 -58,900  319,400 210,800 93,803,800 -3,897,900 69,799,200 25,590,400 173 000 114,200 95,670,800 -1,928,300 +1,969,600  Add—Increase on account of Exchange . Rx +81,000 -3,816,900 Total including -3,816,900 Total including -3,816,900 Total including -1,943,900 +1,873,000	Ì			į — · — · · · · ·	1	1		1			
12,400 8,200 112,300 -1,100 84,200 11,000 7,200 102,400 -10,000 -8,900 7,400 51,100 964,800 +66,800 814,600 40,300 26,500 881,300 +7,900 -58,900 319,400 210,800 93,803,800 -3,897,900 69,799,200 25,590,400 173 000 114,200 95,670,800 -1,028,300 +1,669,600 Add—Increase on account of Exchange . Rx +81,000 -3,816,900 TOTAL INCLUDING -3,816,900 TOTAL INCLUDING -3,816,900 +1,873,000	65,000	42,900	852,500	+ 67,400			29,200	19,300	1		1
77,400 51,100 964,800 +66,800 814,600 40,000 26,500 881,300 +7,900 -58,900  319,400 210,800 93,803,800 -3,897,900 69,799,200 25,590,400 173 000 114,200 95,670,800 -1,928,300 41,969,600  Add—Increase on account of Exchange . Rx +81,000 +81,000 -96,600 -1,943,900 +1,873,000	1		112,300	-1,100	84,200	·	11,000	7,200	102,400	- 10,000	- 8,900
319,400 210,800 93,803,800 -3,897,900 69,799,200 25,590,400 173 000 114,200 95,676,800 -1,928,300 +1,969,600  Add—Increase on account of Exchange . Rx +81,000 -96,600 -1,943,900 -1,943,900 -1,943,900 -1,943,900 -1,943,900 -1,943,900 -1,943,900 -1,943,900 -1,943,900 -1,943,900 -1,943,900 -1,943,900 -1,943,900 -1,943,900						-	[		1 80		
319,400 210,800 93,803,800 -3,897,900 69,799,200 25,590,400 173 0100 114,200 95,670,800 -1,928,300 41,969,600  Add—Increase on account of Exchange . Rx +81,000 +81,000 +81,000 +1,969,600	77,400	51,100	964,800	+ 66,800	814,600		40,300	20,500	981,300	+ 7,900	-50,930
### Add—Increase on account of Exchange . Rx +81,000   Deduct - Decrease on account of Fx-change . Rx +81,000   Total including -3,816,900   Total including -1,943,900 +1,873,000					6	0 = ===================================	1 - 3 - 44	11.1.900	05.670.800	-1.028.200	4 1.660 600
Total including — 3,816,900  Total including — 3,816,900  Total including — 3,816,900	319,400	210,800	93,803,800	-3,897,900	09,799,200	25,590,400	173 000	1 14,200	93,570,500	- ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
Total including — 3,816,900  Total including — 3,816,900  Total including — 3,816,900	l	1	1	l			<del></del>	Deduct -	Decrease on		į.
Total including -3,816,900  Total including -3,816,900  Total including -1,943,900 +1,873,000					1					1	1
Total including -3,816,900 Total including -1,943,900 +1,873,000					I					<b>-15,600</b>	- 96,60
		ł _	-		ł						
BACHANGK RX				- 3,816,900	I					- 1,943,950	+ 1,073,000
		J	ACHANGE KX		ļ			<del>' ننتنا</del>		<del></del>	

## B.—STATEMENT of the EXPENDITURE chargeable on the

Demands on the Revenues—  Refunds and Drawbacks  —Assignments and Compensations  ges in respect of Collection, vis i—  —Land Revenue  —Opium (including cost of Production)  —Salt (including cost of Production)  —Stamps  —Excise  —Provincial Rates  —Customs  —Assessed Taxes  —Forest  —Registration	100 100 100 100 100 100 100 100 100 100	Provincial and local.  **R.**.  75,570 1,041,980 3,699,211  67,202 135,504 50,390 52,075 125,984 14,883 404,378	& 30 550 21 43,492 04 88	*  Exchange.* 13 0,514,	171,09	######################################	REVISE  Provincial a local.  Rx.  70,80  1,051,70  3,705,00   67,900  130,000
Demands on the Revenues—	224,473 512,739 397,843 2,067,973 453,805	Provincial and local.  **R.**.  75,570 1,041,980 3,699,211  67,202 135,504 50,390 52,075 125,984 14,883 404,378	£6  30 550 21 43,492 64	27 418 10 33,044	### 300,041 1,554,711 4,097,11 2,065,94 521,04 171,09	######################################	Provincial a focal.  Rx. 70,80 1,051,70 3,705,00 67,900
Refunds and DrawbacksAssignments and Compensations ges in respect of Collection, vis iLand Revenue	Ex. 224,473 512,739 397,843 2,067,973 453,805	and Local.  R.v. 75,570 1,041,950 3,699,211 67,202 135,504 50,390 52,075 125,984 14,883 404,378	£6  30 550 21 43,492 64	27 418 10 33,044	### 300,041 1,554,711 4,097,11 2,065,94 521,04 171,09	<i>Rx.</i> 232,700 517,000 7 387,700 1 2,503,9 × 400,903 4 -41,200	3,705,000
Refunds and DrawbacksAssignments and Compensations ges in respect of Collection, vis iLand Revenue	Ex. 224,473 512,739 397,843 2,067,973 453,805	and Local.  R.v. 75,570 1,041,950 3,699,211 67,202 135,504 50,390 52,075 125,984 14,883 404,378	 30 550 21 43,492 64	 27 418 10 33,044 49	300,041 1,554,711 4,097,11 2,065,94 521,04	<i>Rx.</i> 232,700 517,000 7 387,700 1 2,503,9 × 400,903 4 -41,200	3,705,000
	224.473 512,739 397,843 2,667,973 453,805 40,346 157,454  76,509 14,985 504 332	75,570 1,041,980 3,699,211 67,202 135,504 50,390 52,075 125,984 14,883 404,378	 30 550 21 43,492 64	 27 418 10 33,044 49	300,041 1,554,711 4,097,11 2,065,94 521,04	232,700 517,000 7 387,700 1 2,503,930 4 400,903 4 -41,200	70,80 1,051,70 3,705,00  67,90
-Assignments and Compensations  ges in respect of Collection, vis iLand Revenue -Opium (including cost of Production) -Salt (including cost of Production) -Stamps -Excise -Provincial Rates -Customs -Assessed Taxes -Registration  Total	512,739 197,843 2,067,973 453,805 - 40,346 157,454  76,509 14,985 504,332 117,056	1,041,980 3,699,211  67,202 135,504 50,390 52,075 125,984 14,883 404,378	 30 550 21 43,492 64	 27 418 10 33,044 49	1,554,71 4,097,11 2,065,94 521,04	517,000 7 387,700 1 2,503,930 4 400,903 4 -41,200	3,705,00  67,900
es in respect of Collection, vis i— —Land Revenue —Opium (including cost of Production) —Salt (including cost of Production) —Stamps —Excise —Provincial Rates —Customs —Assessed Taxes —Forest —Registration	397,843 2,067,973 453,805 - 40,346 157,454  76,509 14,985 504,332 117,056	3,699,211  67,202 135,504 50,390 52,075 125,984 14,853 404,378	30 550 21 43,492 64	418 10 33,044 49	4,097,11 2,065,94 521,04	7 387,700 1 2,503,930 4 400,903 4 -41,200	3,7∪5,0∪  67,90
-Land Revenue -Opium (including cost of Production) -Salt (including cost of Production) -Stamps -Excise -Provincial Rates -Customs -Assessed Jaxes -Forest -Registration	2,067,973 453,805 40,346 157,454  76,509 14,985 504 3,32 117,056	 67,202 135,504 50,390 52,075 125,984 14,853 404,378	550 21 43,492 64	418 10 33,044 49	2,065,94 521,04 171,09	2,503,9 30 4 400,903 4 -41,200	 67,90
-Opium (including cost of Production) -Salt (including cost of Production) -Stamps -Excise -Provincial Rates -Customs -Assessed Taxes -Forest -Registration -Total	2,067,973 453,805 40,346 157,454  76,509 14,985 504 3,32 117,056	 67,202 135,504 50,390 52,075 125,984 14,853 404,378	550 21 43,492 64	418 10 33,044 49	2,065,94 521,04 171,09	2,503,9 30 4 400,903 4 -41,200	 67,90
Salt (including cost of Production)  Stamps  Excise  Provincial Rates  Customs  Assessed Taxes  Forest  Registration  Total	453,865 40,346 157,454  76,609 14,985 504 3,32 117,056	67,202 135,504 50,390 52,075 125,984 14,853 404,378	21 43,492 64	16 33,044 49	521,04. 171,09	4 400,900	67,90
-Stamps	- 40,346 157,454  76,609 14,985 504 3.12 117,056	135,504 50,390 52,075 125,984 14,883 404,378	43,492 64	33,044 49	171,09	4 -41,200	
-Excise	157,454  76,509 14,985 504 3,32 117,056	50,390 52,075 123,984 14,883 404,378		49			
-Customs	 76,809 14,9%5 504 3,14 117,058	52,075 123,984 14,883 404,378	,	_		, 101,000	51,50
-Assessed laxes	14,985 504 3,12 117,058	14,863 404,378	88		52,67	1	52,80
-Forest	504 33 <b>2</b> 117,058	404,378	,	67	202,94	79,490	122,00
-Registration	117,058	•	•••	•••	29,80	ც 15,20ა	15,10
TO:AL .			1,393	1,058	911,10		425,00
:	. 152 125	110,020	•••	•••	<sub>,</sub> 2კვ o8.	119,850	118,80
; 	4:4 7:123	5.783,8~9	45,644 -	34,679	10,351,257	ىر8,4رو <b>4</b>	5,627,80
			•		•		
Interest on Debt	•	1,433	3,821,590	2,903,534	10,450,550	1	45,000
Ra way t , Amounts chatgeable to Ir-		6,257	1,108,004	910,890	5,746,081	l .	55,200
rga i m		2,400	i	•••	1,222,400		3.400
	-1304812	127,519	2,622,693	1,992,644	3,438,070	1 .	147,00
-interest on other Obligations	002,959	3,5 %	1.47	112	656,723		4,30
Total ice, Telegraph, and Mint—	- 701,853 	131,054 /	2,622,142	1,992,750	4,044,799	- 1,002,000	151,30
Post Office	1,356 306 1	119,784	106,60	81,642	1,643,798	1,402,600	125,30
Telegraph	719 <b>9</b> 91		101,071	70,791	897,833	759,000	•••
-Mint	52,404		459	356	53,229	, 5 <b>5,</b> 00 /	•••
Torat	2,105,701	119,784	208,206 j	158,189	2,594,680	2 220,200	123,30
and Expenses of Civil Departments -		119,704	200,200	130,109	2,394,000		. 23,30
General Administration	676,351 .	917,738	243,935	185,350	2,023,394	605,200	910,10
Law and Justice   Courts	112,592	2,975,012 805,744	1,820	1,383	3,090,807 956,702		2,971,50 , 900,5
Police	021,453	3.377.722	933	 دور	4,040,817	(146,600	3,401,30
Marine (including River avigation)	181,342	145,410	<b>236,</b> 599	179,701	743,112 1,530,489		102,00
Ecciesiastical	29 <b>,7</b> 72 + 19 <b>2</b> ,13 <b>5</b>	1,504,500	1,200	957 (	192,410	189,000	
Medical	40,923	979,154	6,159	4,073	1,030,915		1,011,40 60,03
Scientific and other Minor Departmen's,	909,244 - 201,856	187,835	47,1193 ± 20,327 ±	ვ^,2კ0 20,⊹02	1,002,183 495,971	. 2,300	161,00
TOTAL			- 1				-
neous Civil Charges-	3,200,636	10,972,120	504,902	429,190	15,172,800	3,248,300	11,230,000
Territorial and Politica, Pensions	437.250	•••	9,505	7,267	454,032	427,500	
Civil Furlough and Absence Allow-	703			169,837		700	
Superannuarion Attonuances and Pen-	793		223,537		394,167		•••
Stationers and I matting	86,433 ; 113,621	832,713 1 491,597	1,817,694 45,143	1,381,029   34,520	4,167,869 685,187		912,200 484,800
Miscelinieous	33,140	100,245	18,549	14,093	232,027	36,000	169,300
TOTAL	671,237	1,540,555	2,114,788	1,606,752	 # 030 100	685.40v	1,566,300
Relief and Insurance—	-7-1-37	*13491333	2,114,700		<b>5,</b> 933,332		
- Lamine Rene:	•••	18,301			18,30:	1,553,200	398,000
Construction of Protective Ratiways .  - Construction of Protective Irrigation	529,867		1		529,867		•••
Works .	38,317				38,317	47,200	***
TOTALT	568,184						
Carried over		18,301			586,485	1,600 400	398,000
Carried Over	10,340,035	18,565,629	5,556,382	4,221,572	38,683,613 	11,686,500	19,2 <sub>9</sub> 8,700
* Sec foot nute to Statement A.		CCOUNTS, 1897-06			HD ENLIMATE, 189		
		India. Fn	gland, Exchang	ge. TOTAL.	lodia. h	ngland. Exchang	e   Total.
		R#.	£ Rx.	Rm.	Rm.	₽ RE.	Rx.
Included under the following heads: State Railways Interest of Pehr		3,46,375	930,020 744,5	9 5,390,984	3,823,100	975,700 643.90	5,443,70
Interest charges life against Companies on Adva Interest on capital deposited by Companies	Ances .		1,6,3		42,100	975,700 818,900 144,50	

3,586,257

1,198,904

910,890

5,795,081

3,865,200

# and Expenditure and Receipts and Disbursements of the Government of and in England.

	l'or details		DISBURS	SEMENTS.	
	State-	Ассоинть, 1895-96.	Bunget Extimate, 1896-97.	REVINED ESTIMATE, 1896-97.	BUDGET FATIMATE, 1897-98.
Expenditure—		•	] }		
Direct Demands on the Revenues	В	10 351,257	11,156,900	10,907,000	11,229,400
Interest	,,	4,044,799	3,676,700	3,456,100	3,550,000
Post Office, Telegraph, and Mint	, ,,	2.591.880	2,733,500 °	2,728,400	2,891,200
Salaries and Expenses of Civil Departments	,,	15,172,860	15,399,500	15,333,300	15,467,800
Miscellaneous Civil Charges	9,	5,933,332	6,0 <b>3</b> 0,300	5,802.900	5,913,000
Famine Relief and Insurance		586 <b>,</b> 48 <b>5</b>	598 <b>,5</b> 00	2.012,900	3,666,200
Construction of Railways (charged against Revenue in addition to that under Famine Insurance) .	, , ,	7,661	<b>14.5</b> 0a	14,000	7,300
Railway Revenue Account	. ,,	23,479,457 i	23,857,500	22,97e,103	23,499,200
Irrigation	· .	2,976,311	3 <b>,2</b> 0 <b>3,</b> 660 <sup>1</sup>	3.251,600	3,111,700
Buildings and Roads	.,	5 810,512	6,140,600	6,013,2 <b>0</b> 0	5,780,10A.
Army Services	9,3	25.398,157	25,174,900	<b>24,295,60</b> 0 ,	24,195,500
Special Defence Works	,,	101,349	57,500	123,500	19,400
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL Rx.		96 457,000	98,044,000	97,019,200	99,330,800
Add-Provincial Surpluses: that is, portion of Allot-	-		,	i	
	End of B	548,902	t, <b>200</b>	•••	9 <b>,20</b> 0
Deduct—Provincial Deficits: that is, portion of Provincial Expenditure detrayed from Provincial balances	,	169,793	887 <b>6</b> 00	1,228,500	1,199 200
OTAL EXPENDITURE CHARGED AGAINST REVENUE Rx.		90.836 16)	97,157,000	95,790,700	98,140.800
Expenditure not charged to Revenue—	i	1 i			
Capital Outlay on Railways and Irrigation Works Rx.	End of B	4.087.194	<b>6,25</b> 6 <b>,70</b> 0	4,557,400	6,588,600
ebt, Deposits, and Advances—			1		
Permanent Debt (net Discharged)	C	. 530,412	1 ,	•••	•••
Temporary Debt (net Discharged)	••	***	• • • • · · · · · · · · · · · · · · · ·	1,000,000	***
Unfunded Debt (net Discharged)	,,	•••	•••	317,300	***
Deposits and Advances (net)	**	1,310,042	44,100	1,290,900	•••
oans and Advances by Imperial Government (net Advances)	<b>1</b>	74,146	***	•••	***
oans and Advances by Provincial Governments (net Advances)	,,	164,097	464,000	807,100	336,900
Capital of Railway Companies (net Payments)	,	185,937	2,154,500		1,274,000
Remittances (net)	,,	•••	16,100	•••	15,000
Secretary of State's Bills paid	93	18,742,215	16,503,400	15,288,300	13,025,300
TOTAL DISBURSEMENTS	-	121,992,512	122,596,400	119,051,000	119,380,600
Balance on 31st March-India . Rx.		16,500,510	14,055,988	13,405,810	13,321,710
England . £		3,393,798	2,463,824	<b>2,</b> 814,698	2,271,298
GRAND TOTAL .		141,886,820	139,110,212	135,332,108	134,973,608
Revenue Expenditure chargeable thereon		98,370,167 96,830,169	97,620,700 97,157,600	<b>9</b> 3,803, <b>80</b> 0 95,79 <b>0,70</b> 0	95,676,8 <b>0</b> 3 98,140,809
Surplus (+) Deficit (-	-) .	Rx. 1,533,998	463,100	-1,980,900	-2,464,000

## A.—STATEMENT of the REVENUE of

and a second of the second of	<del>-</del>		COUNTS, 1895	-96,	• • •	··· · · ·	REVISED
	lan					lw	DIA.
HEADS OF REVENUE.	-	-	England.	Exchange.	TOTAL.	· · ·	
	Imperial.	Provincial and I ocal,	Engiano.	13 6,181d.	AOTAL.	Imperal.	Provincial and Local.
cipal Heads of Revenue-		- Rx.	£	R <sub>A</sub> ,	Rs.	Rx.	Rx.
1Land Revenue	16,247,110	9.953,845		•••	26,200,955	14,541,600	9,157.600
II —Opium	7,123,922	•••		•••	7,123,922	6,386,700 8,403,800	
III.—Salt	8,821,252	40,593	•••	•••	8,861,845	1,264,000	34,400
IV.—Stamps	. 1,248,495 4,334,954	3 478,500 1,387,433	***		4.727,055 5,722,417	4,255,300	1,357,900
VExcise.	4,056	3,703,949	•••	•••	3,707,005	4,100	3,533,900
VII.—Customs	4,997,603	29.675			5,017,278	4,487,000	29,700
/III.—Assessed Taxes	1,045,062	789,227			1,835,189	1,050,000	805,500
IX.—Forest	959,589	700,915		***	1,660,504	1,042,800	725,700
XRegistration	.; 213,810	211,054		***	424,870	225,400	222,100
XI.—Tributes from Native States .	792,301			•••	792,301	902,500	•••
TOTAL	45,779,090	20,294,251	1	• • • • •	60,073,341	42,563.200	19,374,300
XII.—Interest	. 641,710	159.557	13,516	10,260	825,052	700,900	158,000
Office, Telegraph, and Mint-				- 1		-	
AIII Post Office	• 1,704,786	8,709 l	***	***	1,713,495	1,763.900	8,900
VIV.—Telegraph	• 1,075,851	***	5 70.	4,356	1,085,940	1,071,950	
XV.—Mint	• 40,895	•••	13 :	10	40,918	141,000	•••
	-   2,821,532	8,709	5.7 6	4,300	2,840,353	2,976,800	8,900
cipts by Civil Departments—			i	•	222 824	22,700	330,900
VVI.—Law and Justice Courts	22,125	355 749	•••		377,874 312,298	3 <b>5</b> ,900 <sup>‡</sup>	274,100
WII.—Police	40,121	,,	•• !	•••	417,892	19,300	414 500
VIII.—Marine.	· 17,043			!	169,374	32.100	131,700
VIX.—Education	. 25,054	143,520 - 217,725	•••	•••	219,723	<b>2</b> .კის	222,300
XX.—Medical	• 376	, 80,402	1,862	1,415	84,055	500	89,600
XXIScientific and other Minor Depar		00)402		-			
ments	11 185	91,268	485	ვ68	103,506	11,000	87,200
Total :elianeous —	118,702	1,501,690	<b>2</b> ,347	1,783	-1,684.522	127,400	1,550,300
XII.—Receipts in aid of Superannuation,el	c. 156,925	47,393	10 <b>0,90</b>	73,622	374,836	149,400	43,900
GIHStationery and Printing	32,419	,	;	1	84,287	35,800	55,400
IIV.—Exchange	•, 178,300	•••	•••		178,306	181,400	•••
XV.—Miscellaneous	111,374	338,935	4,646	3,530	458,485	107,300	323,600
TOTAL	479,049	438,165	101,547	77,152	1,095,914	473,900	422,900
Ways— [VI.—State Railways (Gross Receipts)					.0	16,307,800	1,216,900
VII.—Guaranteed Companies (Net Traffi Receipts)	- •	1,143,445	230	175	18,558,699	,	
III Subsidized Companies (Repaymer	· 3 : 75,238	•••	••	•••	3,275,238	2,610,000	***
of Advances of Interest;	25,253	•••	•••	•••	25,252	24,900	***
ration—	20,715,339	1,143,445	2,30	175	21,859,189	18 942,700	1,210,900
GIX.—Major Works: Direct Receipts Portion of Land Reve	759 935	519,473			1,270,468	1,1(:4,200	932,090
nue due to lengate			•••	•••	821,664	891 970	•••
XXMinor Works and Navigation	50,686	148,195		••	198,581	51,200	161,400
TOTAL	1,632,285	6 7,468	· (	•••	2,299.953	2,107,300	1,093 400
dings and Roads-	ì	1	- 1	·			
XXI.—Military Works	40,199		· · · · · · · · · · · · · · · · · · ·		49,690	61,100	
	22013	507,712	24.724	18,784	664,133	10,300	577,000
TOTAL sipts by Military Department-	73.612	59/ 712	21.724	18,754	713,832	77,400	577,000
XIII.—Army: Effective	751,479		65,450	49,727	867,156	744,600	
Non-effective	93,509	1	9,857	7,489	110,855	91,700	•••
TOTAL	845,488		75,307	57,216	978.011	<b>ჩვ</b> ი,ვიი	•
TOTAL REVENUES	73,105,807	-	223,417	169,745		65,805 <b>9</b> 00	24 409 506
	/3.175.50/	-4,0/1,19/	3,41/	1041/45	, 90,0,0,107	1	24,407.700

<sup>\*</sup> The communic headed "Exchange" show under the several heads of Revenue and Expenditure which include transactions in linguard machining the icon calculated in dance with the average Rate obtained or estimated to be obtained for falls and Telegraphic Transfers said suring the vest

## APPENDIX.

## ACCOUNTS AND ESTIMATES.

Accounts	•	•	•	1895-96.
Revised Estimates	•	•	•	1896-97.
Budget Estimates	•	•		1897-98.

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## General Statement of the Accounts and Estimates of the Revenue India, in India

t and the second	For details		RECEI	PTS.	
•	Strta. nunt.	Ассонита, т <b>895-96.</b>	BUDURT ESTIMATE, 1896-97.	Revised Betimate, 1896-97.	Bungat Railmath
venue—					
ncipal Heads of Revenue-					
Land Revenue	A	* 26,200,955	26,093,300	23,699,200	25,646,200
Opium		7,123.922	6,895,300	6,385,700	5,816,200
Salt		8,801,845	8,700,000	8,438,200	8,734,000
Stamps		4,727,055	4,732,700	4,771,500	4,836,50
Excise		5,723,417	5,744,700	5,613,200	5,679,100
Customs		5,017,278	4,481,900	4,516,700	4,491,00
Other Heads	•••	8,419,869	8,566,300	8,512,000	8,570,70
TOTAL PRINCIPAL HEADS Rx	•••	66,073,341	65,214,200	61,937.500	63,774,600
erest	A	825,052	<b>8</b> 48,300	1,087,300	841,300
t Office, Telegraph, and Mint	,,	2,840,353	2,914,300	2,992,000	2,982,80
eipts by Civil Departments	23	1,684,522	1,657,800	1,687,600	1,689,20
scellaneous	23	1,095,914	975,900	1,076,900	1,023,100
lways	,,	21,859.189	21,583,200	20,159,900	20,682,40
gation	39	2,299,953	2,883,300	3,200,700	3,122,50
ldings and Roads	"	713,832	664,600	697,700	679.60
eipts by Military Department	79	973.011	879,100	964,800	831,30
TOTAL REVENUE RX.	•••	98,370,167	97,620,700	93,803,800	95,676,80
t, Deposits, and Advances—	***************************************	; ;			•
nament Debt (net Incurred)	c		3,811,300	5,412,900	6,9 <b>2</b> 4,90
porary Debt (net Incurred)	>9				1,000,00
unded Debt (net Incurred)	,,	739,047	831,100	***	502,10
osits and Advances (net)	,,	•••		***	1,497,50
ns and Advances by Imperial Government (net	,,	•••	57 <b>.</b> 900 (	42,400	91,500
tal of Railway Companies (net Receipts)	,			581,6co	•••
attances (net)	,,	80,502	1	297,100	***
etary of State's Bills drawn	2)	17,664,492	16,500,000	15,300,000	13,000,00
Total Receipts .	•••	116,854,208	118,821,000	115,437,800	118,693,10
Balance on 1st April-India . Rx.		22,529.488	16,500,488	16,500,510	13,465,810
		ļ			
England . $\pounds$	•••	2,503,124	3,794,724	3,393,798	2,814,69

FORT WILLIAM,
ICE AND COMMERCE DEPARTMENT;
The 19th March 1897.

## Revenues of India, in India and in England-continued.

STIMATE	, 1896-97.		Increase +		BUDGE	1 ESTIMATI	., 1 <b>89</b> 7-98.		Increase + Decrease - of Budget,	increase + Decrease—
England.	Exchange*	TOTAL.	of Revised, as compared with Budget Estimates, 1806-97. (Excluding Exchange,)	Imperial.	Provincial and	England.	Exchange*	TOTAL.	1897-98, as con pared with Fudget Estimates, 1896-97. (Excluding Exchange.)	as compared with life and testing the same and testing in 1890-07.  (Excluding Exchange.)
£	Kx.	Rx.		Rx.	R≢.	4	Rx.	kx.		
5,642,200	3,723,800	40,351,200	+ 1,222,100	12,144,900	21,035,300		3,792,000	42,717,600	+ 3,520,300	+ 2,298,200
					-	_				
	•••	14,000	500		7,300			7,300	-7,200	-6,700
 975,700	643,900	8,825,000 5,442,700	185,800 48,200	8,988,000 4,017,200	39,300	971,000	640, <b>9</b> 00	9,027,300 5,629,100	+ 16,500	+ 202,300 + 189,400
1,712,600	1,130,300	2,842,900	+ 3,600		•••	1,712,500	1,130,200	2,842,700	+3.500	-100
218,900	144,500		+ 5,700	81,600					+45,200	+ 30 500
		405,500			***	218,900		445,000		+ 39,500
722,700	477,000	1,214,500	-6,300	19,500	•••	800,000	528,000	1,347,500	+ 75,700	+ 82,000
	***	480,500	- 145,000	303,000				303,000		-177,500
3,160,900	1,426,200	3,595,200	+ 1,400	7,200	•••	2,169,400	1,431,800	3,608,400	+ 9,000	+ 7,000
•••	•••	102,100	-6,100	225,100	10,100		•••	236,200	+ 128,000	+ 134,100
• • • -		61,700	-25,300	60,000	•••			60,000 	-27,000	-1,700
3,790,800 	3,821,900	22,970,:00	<b>-406,00</b> 0	13,702,600	49,400	5,871,800	3,875,400	23,499,200 —	4 69,600	+ 475,600
***		876,100	+ 55,400	475,000	384,800			859,800	+ 39,100	<del></del> 16,300
 1,600	1,100	1,253,400 1,122,100	7,000	749,400 294,000	555,600	1,000	700	1,285,000 966,900	+ 30,900	+31,600
1,600	1,100	3,251,600	+ 47,700	1,498,400	1,611,600			¦		- 154,800
1,000		3,23.,000			1,011,000			3.111,700	-91,800	- 139,500
25,000	16,500	7,154,000	-84,100	1,207,300	•••	14,400	9,5:00	1,231,200	+100	+ 84,20
91,000	60,100	4,859,200	44,300	321,400	4,076,800	90,800	59,900	4,548,900	-354,400	-310,100
116,000	76,600	6,013,200	- 128,400	1,528,700	4,076,800	105,200	69,400	5,780,100	-354,300	-225,900
,899,000	1,253,400	19,459,400 4,836,200	- 396,900 - 15,000	16,050,300 918,600	•••	1,921,600 2,431,800	1,26 <b>8,2</b> 00 1,605,000	19,240,100 4,955,400	-631,000 +64,700	234,100 + 70,200
_	2,818,900	24,295,600	-411,900	16,968,900	••	53,400د.4	2,873,200	24,195,500	- 566,3co	+ 79,700
1-7-1			***************************************							
59,000	38,900	123,500	+ 30,700	100		11,700	7,700	19,400	<b>- 42,20</b> 0	<del>-72,900</del>
, <b>88a,6</b> oo	10,481,200	97,019,200	+ 353,700	45,843 <b>,5</b> 00	26,780,400	16,088,500	10,618,400	99,330,800	+ 2,528,100	+ 2,174,400
•••			•••	•••	100	•••		9,200	2	
•••	•	1,228,500	- 342,100	•••	1,190,000	•••		1,199,200	> ~303,600 )	+ 38,500
880,600	10,481,200	95,790,700	+ 11,600	45,843,500	25,590,400	16,088,500	10,618,400	98,140,800	+ 2,224,500	+2,212.900
		ecrease on count of Ex-	- 1,3 <i>1</i> 8,500				Deduct-	ase (+) or Decrease account of		
	TOTAL INC	LUDING Ex-	— 1,366,900				Exchange Total Inc.	I UDING Ex-	+ 983,200	+ 137.200
i	REVISED E	STIMATE, 1896-1	97.	BU	DGET ESTIM	A1R, 1897-98.	'arran		<u></u>	
India.	England,	Eschange.	Total.	India.	Engiand.	Exchange.	Total.			
Rs.	£	Rs.	Rs.	Rs.	٤	Rs.	Rx.			
308,80o	1,091,000	720,100	3,819,900	4,049,100	1,078,000	711,500	5,838,600			
730,000	4,500	3,000	737,500	741,500	5,100	3,400	750,000			
738,800	1,095,500	723,100	4.557.400	4,790,600	1.083,100	714,900	6,588,600			
		•	•	•						

## C .- Statement of Receipts and Disbursements

	Ac	COUNTS, 189	5<)6.	REVISE	D ESTIMATE	, 1896-97.	Bungs	T ESTIMATE,	1897-98.
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
Revenue (from Statement	Rs.	L		Rx.	£		Rs.	£	***************************************
A)	97,977,005	223,417	<b>68,2</b> 00,422	93,273,600	319,400	93,593,000	95,389,600	173,000	95,562,600
Exchange added to Revenue	169,745	•••	169,745	210,8 <b>0</b> 0	•••	210,800	114,200	•••	114,200
TOTAL .	98,146,750	223,417	98,370,16 <b>7</b>	93,484,400	319,400	93,803,8 <b>00</b>	95,503,800	173,000	95,676,800
Permanent Debt incurred—									
Sterling Debt-	j								
India Stock .	•••	1		•••	2,400,000		•••	3,500,000	
•			!						
Rupee Debt—						,			
Rupee Loan .	•••		1	6,048,700	•••		4,000,000		
Total .				(1018 700	2,400,000	8,4 <b>.48,7</b> 00	4,000,000	2 702 000	7 700 000
NET .	•••	1	o	0,046,700	2,400,000	5,412,900	4,000,000	<b>3,</b> 500,0 <b>0</b> 0	7,500,000 6, <b>924,900</b>
Temporary Debt incurred—						1			
Temporary Loans.	•••	2,060,000	2,000,000		1,500,000	1,500,000		2,000,000	2,000,000
NET .			o			o			1,000,000
		<b>!</b>			i i i i i i i i i i i i i i i i i i i		1		
Unfunded Debt-									
Special Loans Treasury Notes Deposits of Service		***		2,200	•••	!		•••	
Funds Savings Bank Deposits	243,721 4,615.361	•••		71,000 5,196,400			151,000 4,734,300	•••	
TOTAL .	4,860,170		4,860,170	<i>5,</i> 269,600		5,269,600	4,885,300		4,885,300
NET .			739,047			0			502,400
Deposits and Advances—									
Balances of Provincial									
Allotments Excluded Local Funds .	548.902 790,627	•••		7. 770,800	•••		9,200 761,800		
Railway Funds Deposite of Sinking	78,700	•••		77,0,800 77,900	•••		75,600	•••	
Funds	16,606	•••		11,800	•••		12,400		
cial Deposits Advances	18,472,070			18,543,800			18,199,000		
Suspense Accounts .	3,840,105 41,419		100	3,377,500 19,100			3,180,100 9,100	1,400	
Exchange on Remittance Accounts, net . Miscellaneous	 <b>29</b> 9	•••		169,700 	,,, 9,000		2,598,100 25,300	*** .	
; 1						_			
TOTAL .	23,788,737	673	23,789,410	22,970,600	10,700	22,981,300	24,870,600	1,400	24,872,000
NET .		0.00:	O		4 000 755	0			1,497,500
Carried over .	126,795,657	2,224,090		127,773,300	4,230,100		129,259,700	5,674,400	

## of the Government of India, in India and in England.

	Ac	COUNTS, 1895	-96.	Revisi	D ESTIMATE	, 1896-97.	Вирсет	ESTIMATE,	1897-98.
	India.	England.	Total.	India.	England.	Total.	India.	England.	Tolal.
Expenditure, Imperial	Rr.	£		Rx.	£		Rx.	£	
and Provincial (from Statement B)	68,998,722	15,603,370	84,602,092	70,657,400	15,880,600	86,538,000	72,623,900	16,0 <b>88,50</b> 0	88,712,400
Exchange, charged as Expenditure Add—Provincial Sur-	11,854,968	***	11,854,968	10,481,200	•••	10,481,200	10,618,400	•••	10,618,400
pluses, transfer- red to "Deposits" Deduct—Provincial De- ficits, charged	548,902	•••	548,902		•••	•••	9,200	•••	9,200
against "De- posits".	-169,793	•••	-160,703	-1,228.500	•••	-1,228,500	-1.199,200	•••	-1,199,200
TOTAL -	81,232,799	15,603,370	96,836,169	79,910,100	15,880,600	95,790,700	82.052,300	16,088,500	98,140,800
Expenditure not charged to Revenue— Capital outlay on Railways and Irrigation Works Exchange on Expenditure not charged to Revenue	2,884,965 519,055	683,174		2,738,800 723,100	1,095,500		4,790, <b>6</b> 00 714,900	1,083,100	
Total .	3,404,020	083,174	4.087,194	3,461,900	1,095,500	4,557,400	5.505.500	1,083,100	6,588,600
Permanent Debt dis-			1 1 1		i				
Sterling Debt-			,		i	\ \ !	; [		
India 4 p. c. Stock India 31 p c. Debentures South Indian Railway Debentures	•••	1,600	; ; ;	•••	5,100 2,000,000 313,700		•••	•••	
Rupee Debt-			1		0 077	•			
34 p. c. Loans 5 p. e. Loans 42 p. c. Loans 4 p. c. Loans 5 tock Notes	21,950 21,940 540,884 35	•••	1	360,000  12,000 345,000	•••		350,000  5,000 220,000		
Total . Net .	584,812	1,000	586,112	7 <b>17,00</b> 0	2,318,800	3,035,800 <b>0</b>	575,100	•••	575,100 <b>0</b>
Temporary Debt dis-			1						
charged— Temporary Loans NET	•••	2 <b>,0</b> 0 <b>0,</b> 000	2,000,000 0	•••	2,500,000	2,500,000 1, <b>000,000</b>		1,000,000	1,000,000
Unfunded Debt— Special Loans Treasury Notes	<b>36</b> 5	•••		400	 		•••	***	
Deposits of Service Funds Savings Bank Deposits.	100,477 4,0 <b>2</b> 0,281			102,500 5,484,000			102, <b>6</b> 00 <b>4,280,30</b> 0	***	
Total . Net .	4,121,1 2	***	4,121,123 O	5,586,900	•11	5,58 <b>6,90</b> 0 31 <b>7,300</b>	4,382,900	•••	4,382,900
Deposits and Advances— Balances of Provincial Allotments Excluded Local Funds Railway Funds Deposits of Sinking	169,793 793,177 69,406	•••		1,228,500 789,600 79,100	•••		1,199,200 753,600 68,300		
Funds Departmental and Judi-	5,798			•••	•••	-		•••	
cial Deposits  Advances Suspense Accounts Exchange on Remittance	18.279,012 3,731,032 223,372	3,069		18,739.200 3,388,400 24,500	2,100		18,270,500 3,050,200 17,400	•••	77
account net Miscellaneous	906,901 918,754			11,700	9,000		••	***	2
TOTAL .	25,102,245		25,105,452 1,316,042	24,201,000		24,272,100 1,290,800	23,374,500	•••	23,374,500 0
Carried over .	114,444,999	18,291,351		113,936,900	21,805,000		115,890,300	18,171,600	

## C.—Statement of Receipts and Disbursements

pt V Various — and rate commence of	Accounts, 1895-96.			REVISED ESTIMATE, 1896-97.			Budget Estimate, 1807-98.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	Rx.	L		Rx.	£		R.v.	£	t anne e i, managango i, ago
Brought forward .	126,795,657	2,224,090		127,773,300	4,230,100		129,259.700	5,674,400	
Loans and Advances by Imperial Government .	137,164		137,164	125,500	•••	125.500	107,600	•••	107,600
Nat .	<u> </u>		•			42,400	,		91,500
Loans and Advances by Provincial Governments	369,082	•••	369,082	392,400	•••	392,400	411,700	•••	411,700
Net .	·		O			0	,		
Capital Receipts from Railway Companies— On account of Subscribed Capital Repayments	163,800 1,192,508	791.4 <sup>8</sup> 3		ვინ,იიი 2ინ,ვიი			1,535,300 102,700	4,491,400 3,000	
TOTAL .	1,350,008	803,030	2,159,704	512,300	3,943,300	4,455,600	1,698,000	4,494,400	6,192,400
Net .	1		0		015 15 0	581,600			,
•	<del></del> -		U			201,000			'
Remittances— Inland Money Orders. Other Local Remittances Other Departmental Accounts	475,393			22,800,000 560.700 279,200			23,900,000 414,900 304,200		
Net Receipts by Civil Treasuries from— Post Office	<b>7</b> 30,86 <b>9</b>			791,300			555,000		
Telegraph	64.938	] • ••• [		44,000					
Guaranteed Railways Public Works Net Receipts from Civil Treasuries by—	1,850,254			2,440,200			2,781,500		
Telegraph		***		•••			5,200		
Marine Military	175,785	•••		260,500 16,039,100			21 2,000 15,700,600		
Public Works .				783,000			2,081,600	1	
Remittance Account between England and India —		;			-		1		
Railway transactions Other	659,122 3,13,632	1 <b>52,266</b> 189,370		381,400	805,100 302,700		903,000 359,400	402,500 122,500	
TOTAL .	40,024,387	341,645	46,366,032	45,000,400	1,107,800	46,108,200	47,847,700	525,000	48,372,700
NET .	]		80,502			297,100	1		0
Secretary of State's Bills grawn	•••	17,664,492	17,664,492	·	15,300,000	15,300,000		13,000,000	13,000,000
TOTAL RECEIPTS .	174,082,958	21,033,263		173,803,900	24,581,200		179,324,700	23,693,800	
Opening Balance .	22,529,488	1		16,500,510			13,465,810	2,814,698	
GRAND TOTAL .	197,212,446	23,536,387		190,304,410	27,974.998		192,790,510	26,508,498	

FORT WILLIAM,
FINANCE AND COMMERCE DEPARTMENT;
The 19th March 1897.

W. H. DOBBIE,
Offg. Deputy Comptroller Genera

## of the Government of India, in India and in England—continued.

	ACCOUNTS, 1895-96.			REVISED ESTIMATE, 1896-97.			BUDGET ESTIMATE, 1897-98.		
_	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
Brought forward .	Rx. 114,444,999	18,291,351		Rx. 113,936,900	21,806,000		Rx. 115,890,300	18,171,600	
Loans and Advances by Imperial Government.	211,610		211,610	83,100		83,100	16,100		16,100
Net .			74,446			0	i		·o
Loans and Advances by Provincial Governments	533,179		<b>533,</b> ¥79	1,199,500		1,199,500	748,600	•••	748,600
Net .			164,097			807,100			336,900
Payments to Railway Companies on Capital Account— For discharge of De-									
bentures For Expenditure .	1,491,821	853,820		1,476,900	871,200 1,525,900		2,654,300	2,441,400 2,370,700	
TOTAL .	1,491,821	853,820	2,345,641	1,476,900	2,397,100	3,874,000	2,654,300	4,812,100	7,466,400
NRT .			185,937			•			1,374,000
Remittances— Inland Money Orders . Other Local Remittances	21,739,588			22,800,000 5 <sup>0</sup> 0,7 <b>0</b> 0	•••		<b>23,900,</b> 000 444,900	•••	
Other Departmental Accounts Net Payments into Civil	445,834	•••		279,200			304,200	•••	
Treasuries by— Post Office Telegraph Guaranteed Railways	<b>730,</b> 835 94,609 3,214,640	•••		794,300 44,600 2,446,200	•••		555,000 2,781,500	•••	
Public Works Net Issues from Civil Treasuries to—	1,806,747	•••		•••	•••			•••	
Telegraph Marine Military Public Works	 175,742 16,709,922 			260,500 15,949,100 583,000	•••		5,200 212,000 15,700,900 2,681,000	•••	
Remittance Account between England and India—Railway transactions	149,250	662,138		805,100	610,800		402,500	903,000	
Other ,.	100,939		4 <b>5 40</b> = 530	330,600	346,400	45 822 200	47,134,200	350,500	48,387,700
TOTAL .	45,288,112	997,418	<b>46,2</b> 85,530	44.853,900	957,200	45,511,100	4/51345200	-,-55,500	15,000
NET .			J			J			
Secretary of State's Bills paid	18,742,215	•••	18,742,215	15,288,300		15,288,300	13,025,300	•••	13,025,300
Total Disbursements .	180,711,936	20,142,589		176,838 <b>,60</b> 0	25,160,300		1 79,468,800	į	
Closing Balance .	16,500,510	3,393,798		13,465,810	2,814,698		13,321,710	2,271,298	
GRAND TOTAL .	197,212,446	23,536,387		190,304,410	27,974,998		192,790,510	26,508,498	

A. F. COX,

Offg. Comptroller General.

J. F. FINLAY,

Secretary to the Government of India.

D.—Account of Provincial and Local Savings charged to Revenue, and held at the disposal of Provincial Governments under their Provincial Settlements.

### Provincial and Local Balances.

NOTE .- These balances do not include the Balances of Deposits and Advances upon Local Fund Accounts.

			<del></del>			NW. P.				
I .	India.	Central Provinces.	Burma.	Assam.	Bengal.	and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
:	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Accounts, 1895-96.			1	i i						
Balance at end of 1894-95	15,195	85,901	197,521	131,811	602,940	416,094	325,264	763,142	678,769	3,216,643
Added in 1895-46	•••	8,688	217,917	24,299	108,211			81,770	108,017	548 <b>,9</b> 02
Spent in 1895-96	449	•••	•••	•••	•••	155,618	13,726	pen	***	169,793
Balance at end of 1895-96.	14,746	94.589	415,438	156,110	711,157	200,476	311,538	844,912	786,786	3,595,752
Revised Estimate, 1896-97.						260 176	311,528	844,912	786 <b>,7</b> 86	3,595,752
Balance at end of 1895-90 (by Accounts).	14,746	94,589	415,438	156,110	711,157	260,476	311,320	c.d-41A1 w	700,7.10	
Spent in 1896-97	2,500	52,300	34,800	33,000	230,300	202,900	105,000	199,700	367,100	1,228,500
Balance at end of 1896-97.	12,240	42,280	380,638	123,110	480,857	57.576	205.638	645.212	419.686	2,367,252
Budget Estimate, 1897-98.										
Balance at end of 1896-07 (by Revised Estimate).	12,246	42,280	380.638	123,110	480,857	57.576	205,638	645,212	419,686	2,367,252
Added in 1897-98		•••	• •		•••	9,200	•••	•••	•••	9,200
Spent in 1897-98	1,600	6,100	184,960	23,000	454-700	•••	85,000	279,700	163,300	1,199,200
Balance at end of 1897-98 .	10,640	30,189	195,738	100,110	26,157	66,776	119.738	365,512	256,386	1,177,252

W. H. DORBIE,
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A. F. COX,

Offg. Comptroller General.

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FORT WILLIAM,
FINANCE AND COMMERCE DEPARTMENT;
The 19th March 1897.

# E.—Statement of Net Revenue and Expenditure—India and England. Part I.-Income.

REVENUE.			Accounts	, 1895-96.	Revised Estir	nate, 1896-97.	Budget Estin	nate, 1897-98.
I.—Land Revenue, etc.:  1. Land Revenue 2. Forest 3. Tributes from Native States	•	• • •	<i>Kz.</i> 26,150,709 1,656,647 792,301	Rx.	Rx. 23,645,300 1,762,000 902,500	Rx.	<i>Kx.</i> 25,601, <b>80</b> 0 1,753,000 901,600	Rx.
Deduct,— Assignments .	•		28,599,657 1,127,276		26,309,800 1,136,100		28,256,400 1,130,900	
	NB	т.	<u> </u>	<b>2</b> 7,472,381		25,173,700	_	27,125,500
.—Opium, Net Receipts	•		5,054,971		3,880,600		3,161,300	
Assignments .	•		5,077		5,100		5,100	
	NE	r .		5,049,894		3,875,500		3,156,200
.—Taxation:  1. Salt 2. Stamps 3. Excise 4. Provincial Rates 5. Customs 6. Assessed Taxes 7. Registration	•		8,825,674 4,676,087 5,699,570 3,696,480 4,905,921 1,822,418 423,573		8,402,500 4,717,600 5,582,900 3,531,700 4,408,800 1,842,500 446,200		8.698.800 4.782,600 5.053,800 3.610,000 4.375.900 1.830,800 439.700	<b>3</b> , <b>3</b> , <b>3</b>
Deduct,— Assignments .			30,049,723		28.932,200 428,100		29,403,600 422,400	
Miscellaneous Receipts (i.e., Mint	Net Gam b		_	29,627,357		28,504,100	-	28,981,200
change and Miscellaneous) .	•	•	-	392,453	-	480,900		<b>366,8</b> 00
cess c' Expenditure over Income .				62,542,085		58,034,200 1,986,900		59,629,700 2,464,000
		i	_	62,543,085		60,021,100	j 1	62,093,700

### Part II.—Expenditure.

CHARGES,			Accounts,	1895-96.	Revised Esta	nate, 1890-97.	Budget Estin	iate, 1807-98.
Debt Services			<i>R</i> <b>z</b> . −	Rx. 3,219,747	Rx.	Rx. 2,368,800	Ra.	Rx. 2,708,70
1. Army 2. Military Works 3. Special Defence Works	: :	•	<b>24,42</b> 0,146 1,156,239 101,349		<b>23,33</b> 0,800 <b>1,09</b> 2,900 123,500		23.314.200 1.181.201 19.400	
	TOTAL			25,677,734		24,547,200		24 574 904
Collection of Revenue:  1. Land Revenue, including Dis	triat Ad	i				1,24,,,,,,,		24,514,800
1 stration		•	4,097,117 911,101 1,419,270		4,094,400 999,000 1,429,100		4.166.700 1.076,100 1.474.900	
Commercial Services:	TOTAL	•	-	6,427,548	_	6,523,400		6,717,700
Net Expenditure—  1. Railway  2. Irrigation	• •	•	1,620,268		2,816,206 50,906		2,816,800 —10,800	
D. J. J. W. J. D 184			2,296,626		2.861,100		2.805,000	
Deduct—Net Receipts— Post Office Telegraph	: :	•	69,697 188,687		58,700 123,300		78,000 —700.	
			257,784		182,000		77.300	
Civil Services :	Net	•	_	2,038,842	_	2,679, 700		2,728,70
1. Civil Departments 2. Miscellaneous Civil Charges 3. Famine Relief and Insurance 4. Construction of Railways (charges) Revenue in addition to that	rged ag	ainst	13,488,338 5,242,182 586,485		13,696,300 5,185,300 2,012,900		13.778,600 5,242,400 3,006,200	
Insurance)		•	7,661 3,940,441		14. <b>0</b> 00 <b>4,222,</b> 600		7,300 3,919,300	•
Add or Deduct,— Provincial Surplus or Deficit		•	23,265,107 379,109		25.131.100 1,228,500		26,613.800 1,190,000	
•	TOTAL			23,644,216	_	23,902,600	-	25,423,800
Excess of Income over Expend	liture .	•		61,008,087 1,533,998		60,021,100		62,093,700
			1	62,542,085		60,021,100	Į.	62,093,700

W. H. DOBBIE,

A. F. COX,

J. F. FINLAY,

fg. Deputy Comptroller General. FORT WILLIAM,
NANCE AND COMMERCE DEPARTMENT:

Offg. Comptroller General.

Secretary to the Government of India.

APPENDIX.

TABLE I.—Miscellaneous.

charged RR. RR. RR. R. 11, 12, 13, 10, 13, 14, 15, 15, 15, 15, 16, 16, 16, 17, 18, 18, 18, 18, 18, 18, 18, 18, 18, 18	37,018 			And the state of t			-			
: Y of fr	37,018 :: :38,001	-	_							
	38,001	2,612,033	3,698,171	467,535	:	•	663,110	1,513,998	i	1
	100,84	:	1	1	833,412	1,546,998	:	:	1,986,990	2,464,080
		2,173,300	3,355,632	3,580,000	3,986,190	3,621,253	7777	4,097,194	4.557.400	6.688.600
-	135,049	:	4,692,557	:	:					
	13,487,581	\$1190018	6,293,714	3,038,207	375,405	4,043,311	4,843,662	516,412	5,413,900	6,024,000
	9,456,342	3,913,436	1,639,498	106,198,1	315,875	3,331,845	4,172,650	-773,349	\$4,04,500	<b>905</b> '059'S
Value of commodities exported, excluding Gold and Silver . Rx. 97,049,0	97,049,000	103,460,000	100,227,000	109,173,000	105,595,000	105,503,000	108,914,000	11,335,000		The state of the s
Ř	69,440,000	69,197,000	71,975,000	000'101'69	66,265,000	77,021,000	73,539,000	72,917,000		
Excess or Exports over largern, excluding Gold and Silver Rz. 17,609,0	27,609,008	34,253,000	28,354,000	38,741,000	40,139,000	29,483,000	33,385,000	41,398,000		
Net Imports of Gold Rx. 3,814,0	1,814,000	4,615,040	3,636,000	2,414,209	-1,813,000	696'189	00-19.2619—	2,525,000		
Ditto of Silver R1.	6,247,000	10.935,000	14,175,000	0,042,043	13,864,000	13,730,000	6,329,000	6,382,000		
Total Ner imports or Gold and Stives Rx. 12,061,0	000*190*11	15,553,000	19,811,000	11,434,000	10,031,000	14,351,000	1,355,000	000,801,0		
Excess of Exports over Imports, including Gold and Silver . Rz. 15,548,000	948,000	18,710,000	8,441,000	27,305,000	30,179,000	15,111,000	34,930,000	32,396,000		
Grand Total value of Imports and Exports of al. kinds , Rr. 131,119,000	19,000	198,614,000	196,140,000	195,515,000	106,839,000	660'9gc'90E	300,350,000	204,899,000		
ild (Rupets)	122,10,	\$25,05,14,54	21,18,59,300	23,08.18,115	35,47,84,151	15,72,35,031	30,06,98,798	31,08,54,373	25,39,80,000	21,58,00,000
*	£2,859	15,474,496	12,959,034	16,003,854	16,532,215	9,510,135	15,905,101	17,564,492	15,300,000	\$3,000,000
	7,983,755	8,541,158	13,193,473	5,553,970	12,511,528	4,902,499	75.52	2,7,54		
	Sept.)	44# (Jan.)	. 54 (Sept.)	45\$ (July)	(aunf) (tr	38} (]ane)	30f (Aug.)	314 (Feb.)	31 th (June)	
Minimum ditte ditte 414 (May)	May)	41 [ Mar)	43f (April)	39 (Mar.)	374 (Mar.)	27 (Mar.)	177 (Dec. 2nd Jan.)	39} ((Apl.)	20th (Mar.)	
ATERAGE EXCHANGE upon Sety, of State's Bills sold per rupee . 11. 4'3794,	704.	11. 4.3964.	18. 6'0994.	11. 4.7334.	11, 3'9854,	11. 1'3474.	II. 1'1005d.	11. 1'63B14.	11. 2.404.	11. 2.464.
Fired nate or Exchange for the Adversaries of transactions between the Indian and Importal Treasuries		10. 444.	11, 54,	11, 544,	11, 4\$d.	11, 284.	11, 3&d, 1st quarier For the remaining	17. 184.	74 11	में भूते.
Manimum natz or discourt or Loans on demand at the Banz or Bracat, Calcutta	. & Mar.)   11	12 (Feb. & Mar.) 11 (Feb. & Mar.)	13 (April)	s (JanMar.)	6 (Jan )	ro (Feb.)	quarter, it. ifd.	7"(Feb.)	10 (Dec.)	

· Excudes Capital charge involved in redemption of Liabilities.

	1888-89.	1889-90.	1890-91.	1891-92.	1892-93	1293.94.	1894-95.	1895-96.	1896-97.	1897-98. Sudget.
Minimum Rays of Discourt on Loans on demand at the Bank of Bergal, Calcutta	4 (May to Sept.)	4 (June, July & Oct.)	3 'Ang, to Pun,)	2 ( lug, & Scrt.)	3 (May to Dec.)	1 (Jure 20 to Nov.	3 (Sept. 5th to lar 16th.)	3 (July 25 to Nov.	3 (July 2 to Sep. 2)	
Maximum Rate of Discourt of the Bake of Englat.	s (Oct. to Jan)	6 (Jan, & Fet.)	6 (No.,)	s May & Jone)	1 ( Ve. , Ort., Nor., Dec, & Jan,)	J.m. 17.1 5 (Aug & Sept.)	: <b></b>	71	4 (Oct. to Jan.)	
Minimum ditto ditto	2 (Apl. & Mav)	2] (April & J ly)	3 (Apt., Mar, June, Feb. & Mar,	24 (Ju'r, Aug. &	s (May to thet.)	2 (Feb. & Mar.)	•	•	2 (Apl. to Sep.)	
Maximum Gorr, Balances at the three Presidence Banes Rx.	4,385,500 (June)	4,445,400 (Mar.)	4,043,360 (June)	4,7-3,710 (June)	4,123,400 (May)	3,455,400 (J. ne)	4,131,000 (Jan.)	4,161,900 (May)	3,914,100 (Aug.)	
Minimum ditto d.tto Rx.	(A)N) 00515272	1,8 ,9 to (Nov.)	2,937, 10.3 (Oct.)	(1:0) · \$1.4.2	2,771,900 (Nov.)	3, crofted (Nov.)	3,165,700 (Nor.)	3,001,500 (Nov.)	2,011,900 (Nov.)	
Maximum price in Calcutta of Govt, four per cent, Rufer Secretite.	101-1 1Sept ;	103-10 (] 1,	:c/→/ (Jan.)	103-4 (1.06)	tng-2 (Mas)	103-12 (June)	105-2 (June)	•	i	
Minimum ditto ditto	, Jan.)	9'-3 Jan :	99-7 (Apl)	104 - 10 (Fen.)	103-7 (S.pt.)	97-4 (Pcb)	102-3 (May)	•	:	
Maximum price in Calcutta of Govr. 34 per crist. Ruper Secu-							Mar W. F. So.	(100)	( N ) 3 0.1	
			:	•	•	:	(4.315.11) (1-20)	(12-)	(intr) (:a)	
orice in Calcutta of 1 per o	:	•	•	•	:		102-9 (Jan.:	104-15 (Jan.)	93—9 (reb.)	
Misimum Attent	-	=	:	:	·	•	:	•	(Shw) o-cor	
anount cutstanding on london Register of	:	:	:	:	•			:	97-0 (Jan.)	
INS ENFACED FOR LATEREST LIRAFTS	11,701,709 (Mar )	21,002,1 to (N-1.)	25,724,500 (Mar)	27,921,53c (Fob,"	27,215 FOT (Apl.)	(A):(1 000'346'se	23.634,600 (Apl.)	25, 351, 300 (Nov.)		
Michimum ditto ditto Rx.	19,175,500 (Max)	21,555,300 (Mar.)	11.133.000.11.1	25,531,93r (Aug.)	25,927,100 (Mar.)	24.127.300 (Mar.)	13,732,900 (Dec.)	24,050,200 (API.)		
Maximum price in London of 4 per cent. (Rupee) Securities in	69} 'Be7t.)	70} (Jan.)	( any) fog	(1n], (8)	(June)	71 (Jure)	59, (Aug.)	:	: :	
Minimum dutto ditto	654 (May)	6r4 (Sept.)	(44) to1	664 (Mar.)	62 " (Aug.)	553 (Feb.)	53,3 (May)	******	:	
M'ximum price in London of 31 per cent. (Rupee) Securities in		:				-	c83 (March)	6:11 (Feb.)	65 ! (Aue.)	
Minimum ditto ditto		:		•			533 (Jan.)	573 (Apl. and May)	% (Oct.)	
Maximum price in Lordon of Jedia 31 per cent, Stock ,	10° } (Mar.)	10\$ (Nav.)	110 (Feb.)	( )aVI #Sex	110 ( Mar.)	110\$ (Apl.)	116 (Feb.)	1202 (Feb.)	212} 'Api.)	
M.nimum ditto ditto	104 (Oct.)	roof (Dec.)	101 (Nov.)	1031 ( [ucc)	105 (Aug.)	104! (Sept.)	108} (June)	114 (Apl.)	114j (Sept.)	
Maximum price in London of Irola 3 12" cent, Stock	100 (Feb.)	102 (% .2)	Roof (Apt.)	577 (Apl.)	(July) feer	100} (Apl.)	105 (Jan.)	112! (Feb.)	105} (May)	
Minimum ditto ditto	96 (May)	99 (Apl.)	044 (Nov.)	93 (June)	cs (Ang.)	97 (Sept.)	(ounf) 186	103f (May)	105 (Oct.)	
Marimum price in London of India : h per cent, Stock	:					•		:	teg (June)	
Misimum ditto d'tto	:	:	:	:		:	:	•	95f (Sept.)	
Maximum Government Paper Currency outstanding Rx.	18,055,300 (Ju y)	16,567, Rro (Nor.)	27,466,300 (Jan.)	27,040,700 (July)	29,065,000 (Aug.)	30,515,000 (Jan )	33,355,400 (Nev )	32,428,500 (July)		
Minimum ditio ditto Rx.	14,829,830 (Feb.)	15,455,500 (Dec.)	17,419,500 (Apl.)	21,624, 200 (Jan,)	23,953,100 (Apt.)	14,216,000 (Apl.)	29,500,000 (Jan.)	25,940,700 (March)		
Number of Strings Banks	6,337	6,545	799')	1,643	6,594	6,544	6,564	6,530		
Number G. depositors in Savings Banks	363,257	131,805	475,323	E\$2,825	488.477	644,658	643,109	716,554		
Amount deposited in Savings Bank	7,'122,544	7,53',848	8,042,341	5,835,373	3,774,556	1 3,727,541	10,535,017	11,121,252	-	
Average of cach deposit	92	13	17	17		12	5	15		
R. addition to deposits	946,973	9/9'65—	530,373	821.131	988,183	547,585	212,476	556,235		

Actual Capital expenditure on State Railways in 1895-96, and estimated expenditure on such works in 1896-97 and 1897-98, and to end of 1897-98—concluded.

			<del>~</del>				
RAILWAYS.	To end of 1894-95.	Accounts, 1895-96.	Revised Estimate, 1896-97.	Budget Estimate, 1897-98.	To end of 1897-98.	Sanctioned outlay.	Balance remaining unspent.
	Rx.	Rx.	Rx.		Rx.	Rx.	Rx.
Brought over .	116,814,657	4,312,413	5,309,700	5,860 <b>,300</b>	132,297 <b>,07</b> 0	140,425,288	8,128,218
LINFS IN ABEVANCE OR TRANS- FERRED TO COMPANIES, ETC.	1						
Ranaghat-Bhagwangola Southern Mahratta (Depreciation			•••	•••	30,244		***
on stores, etc.)	52,707		•••	•••	*52,707 1,657,841		•••
Bilaspur-Etawah	1,657, <b>7</b> 53 7,514	1	•••		7,514		• •
Vizagapatam-Raipur.	24,504		***	•••	24,504		
Nagpur-Chhattisgarh Deprecia-	_	; ;	1 [			ŧ	
tion Account	65,703	1	•••	•••	65,703	65,703	•••
		·	1			!	
Total	1,838,425	88		•••	1,838,513	- 1,838,51 <b>3</b>	•••
	1						
Stores and Reserve	1	. 0		!	, 6 006	!	
Stores and Reserve .	123 944	-116,048	—4, <b>10</b> 0	42,500	<b>46</b> ,296	<b>46,2</b> 96	***
	1		·	!	'		-
Deduct-Lapses anticipated .	•••	i . •••	-34,700		-34,700	-34,700	
Add—Amounts specially reserved for—	,	1				1	
East Indian				: ' 150 000	3	1	
Shadipalli-Balotra	•••			90,000	,	!	
Bhatinda-Ferozepore	•••	•••	•••	90,000		605,200	•••
Agra-Muttra-Delhi Chord .		•••	1 , •••	275,200	<sub>i</sub> )		
	-		' ·			1	<del> </del>
	118,777,020	4,196,453	5,270 900	6,508,000	134,752,379	142,880,597	8,128,21
	!						
Deduct-Amount provided for	,		· !	•	i.	•	
Capital outlay on East Indian	1		,			Į.	
Railway by the issue of Ster-	1				1	;	
ling Debentures	***	271,698	1,437,000	662,100	2.370,798	2,370,798	•••
			<del></del> .		·	,	
TOTAL .	118.777,026	3.024.755	3 <b>,8</b> 33,9 <b>0</b> 0	5.845.000	132.381.58	.140,509 <b>,</b> 79 <b>9</b>	8,128,2
		37.7-417.J.) ·	37-3375	312431900	======	-4-13-31/99	
Distributed as under-		1	· · · · · · · · · · · · · · · · · · ·			\$	
CAPITAL INPUNDITURE ON PUBLIC WORKS (not charged against Revenue)—					-		
5 D 2							
State Railways—Construc-	`			i I	_	!	
Redemption of Liabilities .	. 72,704,408 ; 33,553,45!	3.387,227	3,819,900	<b>5,838,</b> 600	85,750,195		
FAMINE RELIEF AND INSU-	33,233,43,	•••	•••	•••	33,553,451		
Protective Railways	і - 6,021, <b>0</b> 64	529,867	•••	•••	6,550,931		•
CONSTRUCTION OF DAMES	1	- J. 1			.00-190.		
CONSTRUCTION OF RAILWAYS (charged against Revenue in							
addition to that under Famine	,						
Insurance)	6,498,042	7,661	<b>14,00</b> 0	7,300	6,527,004		
Torus	-	- 1		,,,,,,,	,J= <sub>1</sub> ,004	_	*
TOTAL AS ABOVE	118,777,026	3,924,755	3,833,900	5,845,900	132,381,581	140,509,799	8,128,21
	ı t	(	1				•

### COMMERCIAL AND FINANCIAL STATISTICS.

FABLE IV.—Capital Expenditure on Irrigation—Major Works, in 1895-96, and estimated expenditure on such works in 1896-97 and 1897-98, and to the end of 1897-98.

	Actual outlay to end of 1894-95.	Accounts, 1895-96.	Revised Esti mate, 1890-97.	Budget Estimate, 1897-98.	Total Actual and Estimated outlay to end of 1897-98.	Sanctioned Estimate.	Balance of sanctioned estimate remaining to be spent.
IRRIGATION WORKS.	! 	<del></del>		<del></del>			
CAPITAL EXPENDITURE NOT CHARGED AGAINST REVENUE.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Bengal.			4	- 6			
Drisa Canals	2,566,446	2,369	1,700	<b>2,</b> 600	2,568,417	•••	
Aidnapore Canal	825,131 236,906	835	1,800 3,000	•••	828,706	•••	i •••
Hijili Tidal Canal	2,599,403	14,600 1,622	800	 1,9 <b>0</b> 0	254,506 2,602,125	•••	,
North-Western Frozinces and							; 
Oudh. Sanges Canal	2,753,983	36 o70	10,000	10,000	2,819,062	•••	
ower Ganges Canal	3,195,138	18,857	31,000	17.500	3,262,495	•••	1
Ditto Fatchpur Branch		41,105	83,000	95,500	220,421	342,000	115,579
gra Canal	867,262	11,938	5,900	2,500	887,000	•••	
astern Jumna Canal	0.346:	17,738	10,000	3,500	3',5,774	•••	•••
Dunish		i					• !
Punjab. Vestern Jumna Canal Vestern Jumna Canal, Si:sa	1,117,126	49,676	34,000	20,000	1,220,802	•••	
Branch (State outlay)	274,615	16,210	7,500	3,000	301,325		•
ari Dorb Canal	1,604,103	17,006	23,500		1,744,759		
irhind Canal (State outlay) .	2,286,665	-1,025 ·		12,500	2,305,340	•••	
henab Canal	1,458,327	263,140	273,400	237,000		2,568 418	33 <sup>0</sup> ,5 <b>51</b>
Madras.			1		•	,	1
odavari Delta System	1,091,869	1,338	8,000	500	1,101,707	- •	•••
istna Delta System	1,083,386	54,297	59,300	45,000	1,241,983	1,391,078	149,995
ingam Anicut System	309,795	1,726		•••	311,521	•	
eriya Project	735,004	72,901	6,700	25,000	840,205	847,100	6,895
Bombay.	10160	26.	7 000 i	6.000	1 200 068		
esert Canal	122,604	364	1,200	6,200	130,368	•••	***
egn , av i	162,561		2,100	3,700			0
astern Nara Works	609,150	-20,915	13,000	5,000	606,235	619,979	12,844
uurao Canal	16,414	104,005	117,900	110,600	348,919	696,653	347,734
utha Canals	632,234	3,000	1,900		037,224	621,421	***
	3,302,334	18,066	37,700	•	3.498,260		
educt-Outlay incurred from		719,835	748,90 <b>0</b>		30,504,282	i	
	5,544,678	10,868	11,400	·	F,570 046		•••
	22,737.769	699.967	737.500	750,000	24.025.230		
FAMINE RELIEF AND INSURANCE.		1					
PROTECTIVE TRRIGATION WORKS.					· •		
North-Western Provinces and Oudh							
etwa Canal	401,321	733	4,500	2,200	408,754	•••	•••
Punjab. wat River Canal	350 761	12,271	20,500	000,1	384,532		•••
Madras. ushikulya Project	368,068	22,648	20,300	<b>16</b> ,900	427 916	436,800	8,884
Bombay.				_			.0
ira Canal	530,165	2,594	1,600	600	534,959	573,465	38,506
ther projects	410,643	71	300	4,300	415,314		
educt—Outlay incurred from Ordinary Revenues	2,060,958 285,434	38,317	47,200	<b>25,0</b> 00	2,171,475 2°5.434		•••
					1,886,041	<del></del>  -	-
Total .	1,775,524	38,317	47,200	25,060	1,030,041	•	

## COMMERCIAL AND FINANCIAL STATISTICS.

TABLE V.—Gross traffic receipts, working expenses, and net traffic receipts of Guaranteed and State Railways for five years ending 1895-96, with Revised Estimates for 1896-97 and Budget Estimates for 1897-98.

	•		Accounts.			Revised	Budget
	1891-92.	•189 <b>2</b> -93.	1893-94.	1894-95.	1895-96.	Estimate, 1896-97.	Estimate, 1897-98.
CHARANTEED DAILWAYS	M.	М.	М.	М.	М.	M.	М.
GUARANTEED RAILWAYS.							
Open mileage at beginning of year	2,588*	<b>2,</b> 588	2,587	2,587	2,587	2,588	2,588
Gross Traffic Reccipts.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Madras	946,852	979,209	1,049,883	1,054,139	1,117,841	1,090,000	1,090,000
Bombay,Baroda and Central India	1,422,293	1,435,202	1,518,105	1,630,22 <b>5</b>	1,785.916	1,510,000	1,600,000
Great Indian Peninsula	4,477,276	3,887,524	3,893,054	3,4 <b>3</b> 9,802	3,3 <b>51,374</b>	3.070,000	3,050,000
Total .	6,846,421	6,301,935	6,461,042	6,124,166	6,255,131	5,670,000	5,740,000
Working Expenses.		***************************************					
Madras	548,941	526,892	519,380	540,037	530, <b>520</b>	550,000	560,000
Bombay, Baroda and Central India	599,949	579,392	539,789	5 <b>9</b> 6,400	6 <b>53,625</b>	700,000	800,003
Great Indian Peninsula	2,204,413	1,951,238	2,018,061	1,937,418	1,795,748	1,810,000	1,750,000
Total .	3,353,303	3,057,522	3,077,230	3,073,855	2,979,893	3,060,000	3,110,000
Net Traffic Receipts.							
Madras	397,911	452,317	530,503	514,102	587,321	540,000	530,000
Bombay, Baroda and Central India	822,344	855,810	978,316	1,033,825	1,132,291	810,000	800,000
Great Indian Peninsula	2,272,863	1,936,286	1,874,993	1,502,384	1,555,626	1,260,000	1,300,000
Total .	3,493,115	3,244,413	3,383,812	3,050,311	3,275,238	2,610,000	2,630,000

South Indian Railway, 6541 miles, was purchased by the State on the 1st January 1891, and the mileage is shown under Stat Railways.

e प्रभाव <del>कार्याच्या प्रमाणिक वार्याच्या प्रभाव कार्याच्या प्रभाव कार्याच्या प्रभाव कार्याच्या व्यव</del>		**************************************	Accounts.		ui. 11 <del>01 - Latinau</del>	Revised	Budget
	1891-92.	1892-93.	1893-94.	1894-95.	1895-96.	Estimate, 1896-97.	Estimate, 1897-98.
STATE RAILWAYS.					,		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
/ )	М.	M.	M.	M	M.	M.	М.
(a) Open mileage at beginning of year	12,757	13,106	13,461	13,086	14,146	14,721	15,385
				i			
Gross Traffic Receipts.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
East Indian	4,957,632	4,888,869	)	:	;		
Nalhati	9,235	•••	5,122,906	5,248,525	5,493,794	5,420,300	5,300,300
Patna-Gya	60,771	28,650	)	!	1		
Rajputana-Malwa, including		•	1	į	_ !		
Godhra-Rutlam-Nagda .	2,205,116	2,247,595	2,315,015		2,350,825	1,970,000	2,250,0 <b>00</b>
Bhopal	13,088		10,916	16,163	i	18,300	18,300
Palanpur-Deesa	•••	•••	1,458	3,861	<b>.</b>	5, <b>i o</b> o	4,000
Warora Colliery	54,425	54,407	56,147	t t	54,597	51,700	52,000
Wardha Coal	25,897	<b>2</b> 3, <b>2</b> 99	21,086	22,024	19.355	20,200	20,000
Bengal-Nagpur	637,317	603,259	<b>680,</b> 890	679,214	657,924	600,000	650,000
Umaria Colliery	<b>27,</b> 996	36,524	37,214	42,023	39,620	40,000	42,500
Burma	406,038 210,027	695,172	619,009	595,544	655,301	740,000	76 <b>0,</b> 00 <b>0</b>
Mu Valley	13,614	23,154	28,076	32,291	40,853		, ,
Assam-Bengal				J2,29.	42,536	60,000	
Jorhat	6,402	6,641	7,093	7,357	8,076	70,000	130,000
Cherra-Companyganj	1,953	1,846	2,298			9,300	10,000 2,600
Eastern Bengal	1,146,384	1,182,955	1,249,481	1,438,629		1,480,000	
Bengal and North-Western and	1 00.0	1	{	, -,45-,9	,	1,480,000	1,520,000
Tirhoot	488,854	538,398		567,284		505,000	620,000
Bengal Central	76,110	78,006	•	84,226		94,500	95,000
Oudh and Rohilkhand	879,286	845,934	898,055	1,105,338		830,000	880,000
Indian Midland	436,012	444,354	432,300	527,667	454,476	485,000	485,000
Barcilly-Pilibhit	1,991		1				1
Lucknow-Sitapur-Seramau .		23	76,662	98,7-7	81,357	80,000	83,000
Lucknow-Bareilly	56.314	<b>6</b> 9,469	, 5 - 1 !				
North Western	3,309,010	2.560.878	3,031,471	3,254,187	3,485,691	2,820,000	3,000,000
Amritsar-Pathankot	11,224	,	· .	831,320			
South Indian	725,984	797,602	781,522	<del>-</del> -	J-514	905,000	910,000
Mysore	134,356	151,225	159,574	146,4 <b>0</b> 4; <b>1</b> 8,648	00.700	158,000	150,000
Bezwada Extension	8,737	9,878	9,292	158,933		25 <b>5,</b> 00 <b>0</b>	200,000
East Coast		•••	75,055		, <del>-</del> 31,134	i	•
Bezwada-Madras (Ennore Section)		•••		38 <b>,2</b> 80	•••	6,000	
Guntakal-Mysore Frontier	•••	•••	29,183	•	44,002	43,000	:
Mayavaram-Mutupet	· · · ·			21,17 <sub>0</sub>	-4,-34	27,000	1
Dhond and Manmad*	30,858	32,834	34,857	38,199	40,04	35,000	-
Southern Mahratta	477,303	463,116	576,958	593,923	3,7	645,000	
Hyderabad-Shadipalli		6,409	14,253	14,642	17.549	19,000	18,000
		•		1	•	İ	!
•				1			<b>!</b> 
. TOTAL ,	16,411,934	15,814,807	16,879,106	18,152,155	18,558,699	17,525 000	18,023,700

<sup>\*</sup> The working of this line was transferred to the Great Indian Peninsula Railway from 1st January 1881, the Government of India only receive a percentage of the gross receipts.

(a) Includes the length of the Bengal and North-Western Railway.

1891-92   1899-93   1899-94   1894-95   1895-96   1895-96   1895-97   1895	As the second se		•	ACCOUNTS.			Revised	Budget
East Indian	•	1891-92.	1892-93.	1893-94.	1894-95.	1895-96,	Estimate, 1896-97.	Estimate
Nalhati	Working Expenses.	Rx.	Rx.	Rx.	Rx.	R.x.	Rx.	Rx.
Patria-Gya   25,983   12,303   1,080,785   1,150,300   1,161,503   1,022,500   1,110,001   1,087,885   1,018,701   1,080,785   1,150,300   1,161,503   1,022,500   1,110,001   1,081   1,091	East Indian	1,643,008	1,607,100	)				
Rajputana-Malwa, including   1,087,885   1,018,701   1,080,780   1,150,520   1,101,503   1,022,500   1,110,00   10,80   1,021,500   1,022,500   1,022,500   1,022,500   1,022,500   1,022,500   1,020   1,080   1,022,500   1,022,500   1,020   1,080   1,080   1,080   1,080   1,080   1,080   1,080   1,080   1,080   1,080   1,080   1,080   1,080   1,080   1,080   1,080   1,080   1,080   1,080   1,090   1,090   1,080   1,090   1,1719   1,1700   1,200   1,080   1,090   1,1719   1,1700   1,1	Nalhati	4,818	•••	£ 1,564,367	1,758,964	1,884,547	1,840,000	1,800,00
Rajputana-Malwa, including Condition (1,087,885 1,018,701 1,080,780 1,150,520 1,101,503 1,022,500 1,110,001 10,88	Patna-Gya	25,983	12,303	<b>:</b> )				
Rhopal   R, 228   9,070   11,712   10,018   9,654   11,000   10,80   Palampur-Decess			•	1,080,780	1,159,520	1,161,503	1,022,500	1,110,00
Palanpur-Deesa	Bhopal	,	•				11,000	10,80
Warota Colliery				i '		_		
Wardha Coal   19,952   19,889   12,164   13,095   11,719   11,700   12,000   130,037   309,681   329,705   334,855   329,530   340,000	-	42.140	50 674	1	•		•	
Bengal-Nagpur   303,037   309,681   329,705   334.855   329,530   340,000	•							
Bilaspur-Etawah			-		•			ŧ
Umaria Colliery		,		!			340,000	}
Burma	-			1			***	1
Tounghoo-Maudalay . 110,167   351,915   365,924   350,344   347,382   370,000   4,47,565   Mu Valley . 12,039   54,010   55,342   50,354   62,545   80,000     Assam-Bengal	<del>-</del>		33,179	34277	40,041	39,293	<b>40,000</b> :	, 40,00
Nu Valley			} 251.015	265.021	350 341	347.382	1 370,600	4.47.50
Assam-Bengal	<del>-</del>		,		, 23°1344			
Jorhat	•	12,039	54,010	55,312	50,354			
Cherra-Companygan   1.909	•		•••	•••	•••	32,686	05,000	104,00
Eastern Bengal . 626,271 561,629 542,513 572,185 560,968 590,000 608,000 Firhont	*	6,090	5,495	5.658	5,913	7,435	7,300	7,10
Tithoot	Cherra-Companyganj.	1,909	1,750	1,975	2,046	2,311	2,500	2,40
Bengal and North-Western and Tirhoot	Eastern Bengal	. 626,279	561,629	542,513	572,185	560,968	590,000	. <b>6</b> 0 <b>8,</b> 00
Tirhoot	Γ:rhoot	2,216	)	į.	' I			!
Oudh and Rohilkhand       381,473       368,691       377.963       482,205       500,857       447,500       470.00         Indian Midland       267,555       292,086       285,654       300,423       284,851       285,000       290.00         Lucknow-Barelly       33,108       42,737       47.921       60,199       53.638       53,000       53.00         North Western       1.953,535       1,811,838       1,908,197       1,903,434       1,870,863       1,740,000       1800.00         South Indian       407,698       507,014       490,754       463,469       542,308       540,000       555,00         Mysore       102.932       98,812       122,894       109,151       109,433       110,000       105,00         Bezwáda Extension       5,828       7,038       7,441       9.974       183,920       200,000       195,00         Bezwáda-Madras (Ennore Section            53,00       4,00         Guntakai-Mysore Frontier         17,411       24,794       25,358       26,500       26,00         Mayavaram-Mutupet		415,400	395,397	, 38 <b>9</b> ,470	411,373	437,903	440,000	458,40
Oudh and Rohilkhand       381,473       368,691       377,963       482,205       500,857       447,500       470,000         Indian Midland       267,555       292,086       285,654       300,423       284,851       285,000       290,000         Lucknow-Barelly       33,108       42,737       47,921       60,199       53.638       53,000       53,00         North Western       1,953,535       1,811,838       1,908,197       1,903,434       1,870,863       1,740,000       1,800,00         South Indian       407,698       507,014       490,751       463,469       542,308       540,000       555,00         Mysore       102,932       98,812       122,894       109,151       109,433       110,000       105,00         Bezwáda Extension       5,828       7,038       7,441       9.974       183,920       200,000       195,00         Bezwáda-Madras (Ennore Section         17,441       24,794       25,358       26,500       26,00         Mayavaram-Mutupet         13,074       15,282       16,700       17,00         Dhond and Manmad*         6,421       11,407       10,720       12,691       13,000<	Bengal Central	57,001	53,808	55,114	58,282	61,152	73,000	65,50
Indian Midland	Oudh and Rohilkhand	381,473	i		482,205		2	470,00
Lucknow-Barelly       33,108       42,737       47,921       60,169       53,638       53,000       53,00         North Western       1,953,535       1,811,838       1,908,197       1,903,434       1,870,863       1,740,000       1,800,00         South Indian       407,698       507,014       290,754       463,469       542,308       540,000       555,00         Mysore       102,932       98,812       122,894       109,151       109,433       110,000       105,00         Bezwadda Extension       5,828       7,038       7,441       9.974       183,920       200,000       195,00         Bezwadda-Madras (Ennoic Section         59,599       132,706       183,920       200,000       195,00         Mayavaram-Mutupet        17,411       24,794       25,358       26,500       26,00         Dhond and Manmad*                                    <	Indian Midland	i						
North Western . 1,953,535 1,811,838 1,908,197 1,903,434 1,870,863 1,740,000 1.800,000 South Indian . 407,698 507,014 290,751 463 469 542,308 540,000 555,000 Mysore . 102,932 98.812 122,894 109,151 109,433 110,000 105,000 Bezwáda Extension . 5,828 7,038 7,441 9,974 183,920 200,000 195,000 Bezwáda-Madras (Ennote Section	Lucknow-Bareilly			_			=	
South Indian	North Western	-			•			
Mysore       102.932       98.812       122,894       109,151       109,433       110,000       105,00         Bezwáda Extension       5,828       7,038       7,441       9.974       183,920       200,000       195,00         East Coast        59.599       132.700       183,920       200,000       195,00         Bezwáda-Madras (Ennoic Section            5 300       4,00         Guntakai-Mysore Frontier         17,411       24,794       25,358       26,500       26,00         Mayavaram-Mutupet         13,071       15,282       16,700       17,00         Dhond and Manmad*                 Southern Mahratta        350.996       323,709       428,462       433,013       444,109       455,000       450,00         Hyderabad-Shadipalli          11,407       10,720       12,691       13,000       12,80	South Indian		-				; •	
Bezwáda Extension       .       5,828       7,038       7,441       9.974       183,920       200,000       195,00         East Coast       .	Mysore			l .				
East Coast	· · ·					1		<b>J</b> /
Bezwáda-Madras (Ennote Section		5,020,		_		183,920	20 <b>0,</b> 000	195,or
Guntakal-Mysore Frontier		••		1		)	5.000	, 4 or
Mayavaram-Mutupet		ŀ			ŧ		,	t .
Dhond and Manmad*	<u>-</u>			17,411			1	'
Southern Mahratta	•	!	•••	••••	13,071	15,282	10,700	ı
Hyderabad-Shadipalli			•	,			1	1
					•			
TOTAL 8.214,480 7,944,868 8,263,975 8,791,031 9,040,830 8,825,000 9,027,30			0,421	;	10,720	12,091	13,000	12,00
Total 8.214,480 7,944,868 8,263,975 8,791,031 9,040,836 8,825,000 9,027,30	,		***					•
	TOTAL	8.214,480	7,944,868	8,263,975	8,791,031	9,040,830	8,825,000	9,027,30

<sup>\*</sup> The working of this line was transferred to the Great Indian Peninsula Railway from 1st January 1881, the Government of India only receasing of the gross receives.

		* • • •			Accounts.	·		Revised	Budget
			1891-92.	1892-93.	1893-94.	1894-95.	1895-90.	Estimate, 1830-97.	Estimate, 1897-98
Net Traffic Rec	cipts.		Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
East Indian	•		3,314,624	3,281,769	)		•		
Nalhati		•	4,418	•••	3,558,539	3,489,561	3,609,247	:   <b>3,</b> 580,3 <b>0</b> 0	3,500,300
Patna-Gya	•	•	34,788	16,347	)				1
Rajputana-Malwa,		ading	1						1 1 1 1
Godhra-Rutlam-Nago	da .	•	1,117,231	1,228,894	1,234,235	1,353,604		947,500	1,140,000
Bhopal	•	•	4,861	5,640	5,204		4,612	7,300	7,500
Palanpur-Deesa .	٠	•	•••		8 <b>9</b> 0	1,081		1,400	1,200
Warora Colliery .	•	•	11,276	3,733	536	3,856			12,000
Wardha Coal	•	• Ì	5,945	3,410	8,922	8,929		8,500	8,000
Bengal-Nagpur	•	• j	334,280	293,578	351,185	344,359	328,394	<b>2</b> 60,000	310,000
Bilaspur-Etawah .	•	•	•••	-1,321		•••	***	***	•••
Umaria Colliery .	•	•	2,020	3,345	<b>2,</b> 937	1,982	327	•••	2.500
Burma	•	• !	177,910	} 343,257	253,085	245,200	307,919	370,000	31 <b>2,5</b> 00
Tounghoo-Mandalay .	•	•	99,861	J			,	) )	,
Mu Valley	•	• }	1,575	- 30,856	27,266	18,063	-21,692	- 20,000	•••
Assam-Bengal	•	•	•••	•••			9,850	5,000	26, <b>0</b> 00
Jorhat	•	•	311	1,146	1,435	1,444	641	2,000	2,900
Cherra-Companyganj.	•	• ]	44	96	323	442 <sup>1</sup>	254	100	200
Eastern Bengal .	•	•	520,104	621,326	706,968	866,444	870,600	890,000	912,000
Tirhoot	•	• .	-2,216	1	į			1	
Bengal and North-We	estern •	and	73,364	143,001	134, <b>6</b> 69	155,911	129,298	125.000	161,600
Bengal Central			19,109	24,198	22,996	<b>25,</b> 944	32,451	21,500	28,500
Oudh and Rohilkhand			497,813	477,243	520,092	623,133		382,500	410,000
Indian Midland .		. !	168,457	152,268	146,712	227,244	169,625	200,000	195,000
Bareilly-Piliblit .			1,991		1	//- (	); <b>J</b>		193,000
Lucknow-Sitapur-Seran	nau,	•		23	28,741	38,528	27,719	27,000	30,000
Lucknow-Bareilly .			<b>23,20</b> 6	26,732	)	3-73-	-1,1-9	-,,	30,000
North Western .			1,355,475	//3-					
Amritsar-Pathankot .			11,224	758,040	1,123,274	1,350,753	1,608,828	1,150,000	1,200,000
South Indian		• !	228,286	290,588	290,768	337,85:	361,180	365,0 <b>0</b> 0	355.000
Mysore			31,423	52,413	36,680	37,253	51,336	48,00 <b>0</b>	45,000
Bezwada Extension .	•	•	2,909	2,840	1,851	8,674	<b>`</b>		
East Coast	•	•	-19-9		15,456	26,227	\$ 47.232	55,000	65,000
Bezwada-Madras (Enno	re Sec	ction	•••		- 3,73°		•••	700	2,000
Guntakal-Mysore Front			•••	•••	11,772	13,486	19,324	16,500	19,000
Mayavaram-Mutupet				•••		8,105	9.372	10,300	10,000
Dhond and Manmad .	•		30,858	32,834	34,857	38,199	40,824	35,000	35,000
Southern Mahratta .	•		126,307	139,407	148,496	160,910	210 500	190,000	200,000
Hyderabad-Shadipalli	•		,30/	12	2,846	3,922	4,858	6,000	5,200
•	•	1	***		<b>2</b> ,040	3,922			
•						•			
T	OTAL		0	- 85-	06	0.661.10	9,517,863	8,700,000	Q 006
	~	·	8,197,454	7,869,939	8,615,131	9,361,124	4121/1003	0,700,000	8,996,400

COMMERCIAL AND FINANCIAL STATISTICS.

Table VI.—Gross receipts, working expenses, and net earnings of Irrigation—Major Works, for five years ending 1895-96, with Revised Estimates for 1896-97 and Budget Estimates for 1897-98.

			ACTUALS,	₹ <u></u> • .	<u> </u>	Revised	
	1891-92.	1892-93.	1893-94.	1894-95.	1895-96.	Esumate, 1890-97.	Budget Estimate, 1897-98.
Daniel Daniel					}	-	
Direct Receipts— Orissa canals	Rx.	Rx.	Rx.	R×.	Rx.	Rx.	Rx.
Midnapore canal .	37,100	49,766	37,657	33,347	41,722	41,500	ໍ່ <b>44,</b> 9ດບ
Hijili Tidal canal .	28,470	28,018 5,346	30,494	29,468	26,400	24,300	23,300
Sone canals	91,000	105,637	5,920	5,853 83,776	6,198	8,500	7,400
Ganges canal	201,685	248,145	251,757		77,212	94,700	80,400
Lower Ganges canal .	178,594	180,863	181,404		94,817	325,000 244,000	305,000 238,000
Agra canal	60,100	54,280			46,059	80,000	96,000
Eastern Jumna canal . Betwa canal	81,294	77.536	95,758	89,581	67,546	114,000	78,000
Western Jumna canal (inclu-	. 10,229	8,547	7,392	5,912	2,588	12,000	12,200
ing Sirsa Branch) .	151,127	117,126	105 170			1	1
Chenab canal	10,294	19,100	105.433 36,217	149,331	131,392		244,900
Bari Doab canal	169,840	231,345		48,303 211,375	104,022 233,466	169,400 264,400	175 000
Sirhind canal	201,595	243,032		96,053	134,833	281,000	234,500 262,000
Swat River canal .	20,369	28,922	25,599	27 503	24,403	27,000	31,900
Godavari Delta System	11,090	11,974	12,128	12,542	10,998	11,400	11,100
Kistna ,, ,, . Sangam Anicut ,, .	4,831	5,299	5,084	5,374		1	5,300
Desert canal	. 74	91	68	54	55	100	. <b>* 10</b> 0
Begari "	974	2.872 2 g01		1,085	7,	3,800	•
Eastern Nara Works .	2,044	2,025	2,993 2, <b>0</b> 90	2,665 2,302	3.771	, <b>3</b> ,000	• •
Mutha canals	- 24.75"	22,520		23,582	2,510 27,704	2,500 27,000	2,400
Nira canal	4.449	8,550	7,754	8,187	8,688		27,000 გ.400
Other projects	49.680	56,775	60,223	59 88E	65,275	65,600	64,300
TOTAL	. 1,401,737	1,510,730	1,349 085	1,370,587	1,279,408	2,090,200	1,068,100
PORTION OF LAND REVENUE DUE TO IRRIGATION—	E '	1	·			· · · · · · · · · · · · · · · · · · ·	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
Ganges canal	. 69,008		1	!		1	
Lower Ganges canal .	20,959	71.559	71,559	71,559	71,559	71,500	71,500
Eastern Jumna ,, .	24,614	20,959 24,980 <sub>1</sub>	20,959 † 24,980 †	<b>20,</b> 950 24,980	20,959	21,000	21,000
Chenab canal	. 112	1,752	2,282	11,972	24.980 16,878	25,000 23,600	25,000
Bari Doab canal .	. 24,988	11,897	19,263	18,040	17,686	18,100	29,000 18,1 <b>0</b> 0
Godavari Delta System	. 215,151	222,382	217,899	220,102	234,847	243,200	271,700
Kistna , , ,	173,970	174,845	<b>18</b> 0,038	186,690	205,940	250,800	258,800
Desert canal	814	16,159	16,583	17,622	18,201	18,200	18,400
Begari "	1,458	8,969	2,707		8,030	11,200	11,500
Eastern Nara Works	37,197	30 540 ± 41,323 ±		27,826	23,586	27,700	30,700
Mutha canals	718	524	40,897 -7/3	38,430   -629	35,044	39,600	39 <b>,90</b> 0
Nira canal	. 1 -213	-419	-381	- 400	-779 -427	•••	•••
Other projects	83,504	97.884	116,413	121,939	145,160	142,000	144,900
TOTAL	673,189	722,306	740,926	776,139	821,664	891,900	940,500
TOTAL REVENUE—			1	- 11 1			_97,500
Orissa canals Midnapore canal	37,100	49.766	37,657	33,307	41,722	41,500	44,900
Hijili Tidal canal	28,470	28,018	30,494	29,4t·8	26,400	24,300	23,300
Sone canals	3,692	5,346	5,920	5,853	6,198	8,500	7,400
Ganges canal	330,693	105,637 · 319,704 ¦	93,191	83,776	77,212	94,700	89,400
Lower Ganges canal .	199,553	201,822	323,316 202,363	326,528	231,078	396 500 265,000	3,6,500
Agra canal	. 60,100	54,280	49,042	63,901	46,050	80,000	259 იიი <b>9</b> 6,იიი
Eastern Jumna canal .	105,908	102,516	120,738	114.561	92,526	139,000	103,000
Betwa canal	10,229	8,547	7,392	5,912	2,588	12,000	12,200
ing Sirsa Branch)		1777	_	į		•	
Chenab canal	151,127	20,852	105,433	149,331	131,392	283,100	<b>2</b> 44 900
Bari Doab canal .	194,828	243,242	38,499 223,164	60,335	121,500	193,000	204,000
Sirhind canal	201,595	243,032	108,665	230,015 96,053	251,152	282,500	252,600
Swat River canal	20,369	28,922	25,599	27.503	134,833 24,403	281,000 27,000	262,000 31,900
Godavari Delta System .	226,247	234,356	230,027	238,644	245,845	254,600	282,800
Kistna " "	1 / /	180,144	191,122	192,064	211,369	255,800	264,100
Sangam Anicut ,,	<b>1</b>	16,250	16,651	17,676	18,256	18,300	18,500
Beggri	2,432	11,841	4,494	12,134	12,231	15,000	15,300
				1		1	** ***

### COMMERCIAL AND FINANCIAL STATISTICS.

TABLE VI.—Gross receipts, working expenses, and net earnings of Irrigation—Major Works, for five years ending 1895-96, with Revised Estimates for 1896-97, and Budget Estimates for 1897-98—concluded.

			ACTUALS.		Revised	Budget	
	1891-92.	1892-93	1893-94.	1894-95.	1895-96	Estimate, 1896-97.	Estimate, 1897-98.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Working Expenses—							
Orissa canals	. : ვყ,ნიყ	47,551	50,660	45,654	44,205	49,400	56,700
Midnapore canal	25,733	18,658	20,123	21,630		25,200	25,900
Hijili Tidal canal	4,867	3,177	5,422	4.548		5,200	5,500
	. 65,208	70,148	69 313	65,465	53,132	57,700	56,500
Ganges canal	. 104,938	105,922	106,446	103,086	85,867	103,900	105,700
Lower Ganges canal .	. 84,774	83,174	80,401	78, <b>52</b> 0	71,358	80,100	78,300
Agra canal	23,839	24,591	25 562	25,121	18,185	23,400	26,700
Eastern Jumna canal .	- 28,439	30,127	32,320	31,260	26,105	30,000	29.500
Betwa canal	9,795	10,138	9,936	<b>8,</b> 99 <b>9</b> <sub>,</sub>	8,747	9,100	8,900
Western Jumna canal (including							_
Sirsa Branch)	48,207	49,092	61,307	66,604	76,626	82,600	78,000
Chenab canal Bari Doab canal	10,724	25,327	30,911	4 <b>3</b> ,190	41,399	49,100	61,400
Sirhind canal	72,424	67,691	56,009	62,499	64,340	68,400	54,000
Swat River canal	54,948	65,485 9 388	58,242 8,815	55.172 8,296	60,950	67,300	01,200
Godavati Delta System .	9.579			48,759	9,171	6,200	10,500
k'ictory	. 51,569 . 42,038	54,694 42,535	46,490 46,750	41,621	49,558	51,400	48,00
C	3,500	4,434	4,133			74,400	57,50
Desert canal.	11,152	9,422	8,525	11,570	4,795 5,167	3,700	3,70
Begari	6,314	3,715	2,686	3,452		; 5,300	6,90 11,60
Eastern Nara Works .	8,277	10,194	9,981	12,605	10,998	8,000	9,90
Mutha canals	7.333	7,977	6,021	7.177	6,595		7,40
Nira canal	3,882	5,175	5,491		4,333	4,000	5,40
Other projects	44,227	45,336	43,413	46,301	49,983		50,600
TOTAL	761,445	793,051	<b>7</b> 88,957	7 <b>99</b> ,7 <b>5</b> 9	787,301	876,100	859,800
NET REVENUE—		i			}		
Orissa canals	2,500	2,215	-13.003	-12,347	-2483	-7,900	-11,80
Midnapore canal	2,737	9,360	10,371	7,838	-216	-900	-2,60
Hijili Tidal canal	-1,175	2,169	498	1,305	310	3,300	1,90
Sone canals	. 25,801	35,489	23,878	18,311	24,080	37,000	32,90
Ganges canal	. 225,755	213 782	216,870	223,442	145,211	202,600	270,80
Lower Ganges canal .	. 114,779	118,648	121,962	97,357	44,418	184,000	180,70
Agra canal	. 36,261	29,689	23,480	38,78o∃	27,874	56 <b>,6</b> 00	69,30
Eastern Jumna canal .	77,469	72,389	88,418	83,301	60,421	108,400	73,50
Betwa canal	• 434	1,591	-2,544	- 3,087	-6,159	2,900	3,30
Western Jumna canal (including	·* }	,			-	-	3.5
Sirsa Branch)	. 102,920	68,034	44,126	82,727	54,766	200,500	166,90
	<i>−318</i>	-4,475	7,588	17,145	80,101	143,900	142,00
	122,404	175.551	167,155	167,516	186,812	214,100	198,60
	146,647	177,547	50,423	40,881	73,883	213,700	200,80
Swat River canal	10,790	19,534	16,784	19,207	15,232	20,800	21,40
Godavari Delta System .	174,678	179,662	183.537	189,885		203,200	234,80
Kistna "	. 136,763	137,009	144,372	150, 143		181,400	200,60
Sangam Anicut ,, Desert canal .	2,681	11,816	12,518	14 104	13,461	14,600	14,80
Begari	8,720	2,419	<del>-4,031</del>	564		11,800	8,40
Eastern Nara Works	17,376	29,786	28,747	27,039		25,400	22,30
Mutha canals	30,964	33,154	33,006	28,127	<b>26</b> ,556	34,200	32,40
Nira canal	16,705	14,019	18,304	15.776	20,330	20,700	1 <b>9</b> ,60
Other projects	354	2,956	1,882		3,928	3,900	3 00
ounce projects	. 89,047	109,323	133,223	135,524	160,452	146,900	158,60
Total	. 1,316,481	1.439,085	1,307,654	1,346,967	1,313,771	2,112,000	2,048,80

### APPENDIX.

# CAPITAL ACCOUNT OF GUARANTEED AND SUBSIDIZED RAILWAYS.

TABLE VII.—Abstract of Budget Estimates of Capital transactions of Guaranteed and Subsidized Railways, 1896-97 and 1897-98.

	/	MOUNT IN RUP		Ан	OUNT OF EXC	3ANG <b>8.</b>	AMOUNT IN POUNDS STERLING.			
RAILWAYS.	189	06-97.	Hndget, 1897-98.	18:	96-97.	Budget, 1897-98.	18:	ρ <b>6-</b> 07.	Budget,	
	Budget,	Resized.	1897-98.	Budget.	Revised,	1897-98.	Budget.	Revised,	1H97-98.	
	R	R	R	R	R	R	£	£	£	
GUARANTEED RAILWAYS. RECEIPTS.				1						
Madras Bombay, Baroda and Central India Great Indian Peninsula	26,00,000 36,75,000 66,50,000	26,50,000 48,00,000 65,50,000	27,00,000 48,00,000 60,00,000	2,17,000 3,06,000 5,54,000	2, <b>21,</b> 000 4.00,000 5,46,000	2,25,000 4,00,000 5,0 <b>0</b> ,000	238,300 336,900 609,000	#42,90n 440,000 000,400	247,500 440,000 550,000	
Total .	1,29,25,000	1,40,00,000	1,35,00,000	10,77,000	11,67,000	11,25,000	1,184,800	1,283,300	1,237,500	
Advances.						1				
Madras Bombay, Baroda and Central India . Great Indian Peninsula	23,00,000 45,75,000 45,00,000	23,50,000 53,00,000 41,00,000	27,25,000 50,00,000 40,00,000	1,92,000 3,81,000 3,75,000	1,96,000 4 42,000 3,42 000	2,27,000 4,17,000 3,33,000	210,800 419,400 412,500	215,400 485,800 375,800	249,800 458,300 360,700	
TOTAL .	1,13,75,000	1,17,50,000	1,17,25,000	0,.18, <b>00</b> 0	9 80,000	9,77,000	1,042,700	1,077,000	1,074,800	
NET RECEIPTS.			7	,				t , ,		
Madras Bombay, Baroda and Central India . Great Indian Peninsula	3,00,000 9,00,000 21,50,000	3,00,000 5,00,000 24,50,000	-25,000 -2,00,000 20,00,000	25,000 -75,000 1,79,000	25,000 -42,000 2,04,000	- 2,000 -17,000 1,67,000	27,500 - 82 500 197,100	27,500 -45,800 224,600	-2,300 -18,300 183,300	
Total .	15,50,000	22,50,000	17,75,000	1,29,000	1,87,000	1,48,000	142,100	200,300	162,700	
SUBSIDIZED RAILWAYS.			1	:						
RECEIPTS.								upper company		
(Ahmedabad-Pa- rantij South Behar	7,00,000	9,60 <b>,00</b> 0 <b>5,00,00</b> 0	3,00,000 30,0 <b>0,00</b> 0			•••	70,000	96,n <b>o</b> o 50.000	30,00	
Capital received   Tapti Vailey .		9,40,000	85,00,000	,	***	***	150,000	94,000	3n0,000 850,000	
Jamalpur Brahmaputra-		1,60,000	9,33,000	•••		•••	•••	16,000	93,300	
Sultanpur . (Southern Mah-		5,00,000	26,20,000	7 40 400	***			50,000	262,000	
Assam-Bengal . Indian Midland .	•••	•••	•••	3,30,000 3,000 1,73,000	1,75,000 90.0 2,37,0 <b>0</b> 0	3,40,000  2,16,000	-33,000 -300 -17,300	17,500 900 23,700	-34.000 	
ain 01 remit- tances to India. Bengai Central. Bengal-Nagpur.	 	•••	•••	9,91,000 99,000 63,000	87,00a 1,15,000 8 <b>3,00</b> 0	27,000 —15,000	-99,100 -9,900 -6,300	- 8.700 11.500 8,300	 - 2,700 1,500	
Do. exten- aions . Burma Railways		***	***	16,58,000	2,00o	- 41,000 -31,000	- 165,800 	200	4,100 3,100	
TOTAL .	22,00,000	30,60,000	1,53,53,000	33,1 <b>7,</b> 000	7,04,000	4,96,000	- 111,700	235,ño0	1,4 <sup>R</sup> 5,700	
Withdrawals in India.										
Southern Mahratta	- 69,000 2,50,000	1,00,000 1,60,000	81,000 2,50,000	—12,000 62,000	17,000 40,000	13,000	5,700 18,800	8,30n 12,000	6,800	
assam-Bengal	23,77,000	34,93,000	-11,54,000	10,15,000	14,07,000 - 69,000	-2,31,000	136,200 40,000	208,650 39,600	- 92,30	
Ditto extension	40,00,000 50,000	23,99,000 80,000	23,65,000 4,70,000	8,00,000 12,000	9,45,900	9,32,000	320,000	145,400	143,30	
lengal-Nagpur	8,58,000	_ 1,30,000	2 77,000	1,98,000	<b>20,</b> 000 <b>30,00</b> 0	1,17,000	56,000	6,000 10,000	35,30	
Ditto extensions	75,00,000	1,25,000	93,80,000	17,31,000 76,000	34,70,000 50,000	37,73,000	576,900	<b>494,ნ</b> ის <b>7,500</b>	560,700	
urma Railways		34,26,000	51,85,000	•••	14,09,000	21,32,000	•••	201,700	305,30	
hmedabad-Parantij	12,40,000 24,00,000	11,00,000	3 00,000	•••		 	124,000 240,000	130,600 110,000	30,000 326,500	
apti Valley		9,40,000 1,60,000	85,00,000 9,33,000	· · ·			•••	94,000	<b>\$50,00</b>	
Iymensing-Jamalpur	***	20,000	31,00,000	•••	•••	•••	***	16,000 2,000	93,300 310,000	
TOTAL .	1,92,83,000	2,13,63,000	3,29,64,000	39,82,000	72,98,000	69,17,000	1,530,100	1 406,500	2,604,700	
Net Withdrawals , .	1,70,83,000	1,83,03,000	1.76,11,000	6,65,000	65,94,000	64,21,000	1,641,800	1,170,900	1,119,000	
GUARANTEED AND SUBSI- DIZED RAIL WAYS.			1,58,36,000		64,07,000				-	

### GOVERNMENT OF INDIA.

# DEPARTMENT OF REVENUE AND AGRICULTURE.

### (FAMINE.)

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# Return of the number of persons in receipt of relief in districts affected by scarcity.

Nork.—The figures are compiled from the Local Gazettes, and give the District details of the Provincial totals published weekly in the Crop and Westher Summary in the Gazette of India.

Non-labouring children and other dependants of relici workers are classed as on relief works when distinguished in the local returns from persons gratuitously relieved in poor-houses or at their homes.

		FOR T	IIE WEEE	ENDING	FOR THE 2	THE WEEL	CENDING UABY 1897.	FOR T	HE WEEK STH MARC	ENDING 3H 1897.	Fои т	HR WHEK Stu Marc	вир <b>іна</b> Эн 1897.
No.	Name of Province and District.	Relief works.	Gra- tuitous relief.	Total.	Relief works.	Gra- tuitous relief.	Total.	Relief works.	Gra- tonous relief.	Total.	Relief works.	Gra- tuitous relief.	Total.
				_		-							-
_	Madrus.		1										
1 ;	Cuddapah Kurnool	2.124	7.311	9,135	7,647	419	8.066	2.735	7,188	10,223	3.705	7.185	10,890
3	Beilary	6,296	364 3,(85	6,660	32,744 4,432	8,179 839	35,923 4,771	10,484 36,787	 751	1084 37.535	12,630	170	12,800
4	Anantapur	3,681	337	4,018	2,093	6,735	8 428	4.705	701	4,705	39.134 4.700	723 119	39,857
5	Ganjam	1,339	498	1,837	1,623	909	2,538	1,494	1,391	2,585	137	361	1,698
	TOTAL MADRAS .	43,508	11,595	55,103	48,515	11.181	59.726	56,205	9,630	65,835	61,506	8.558	70,064
	Bombay.												-
1	Bijapur	83,679	6,216	59,895	80 196	6.408	86 9: 4	75.580	8,162	83,742	79,160	0 1 ==	00.00=
2 :	Shom ur Ahmednagar	94,662	6,138	100,800	95 305	6.559	101,864	100,030	6 385	111.152	108,216	8.575 5.41	88,335 113.887
3 · 4	Pana	72.732	796	73,528	84 964	1.120	86,084	89,011	1,829	90,840	91,889	1.558	93.447
5=	Nusik	9,035 20,970	2,776 112	11.811	22,109 33,793	2.623	<b>24,</b> 732 <b>33</b> ,899	20,538	3,644	34,062	19,290	3.8.7	23,157
Ģ	Satara	25,613	13	25,626	30 238	106	30.252	34 5 17 29.638	115	29,652	35.512 29.39 t	141	35.653
7	Khandesh	32.378		32,378	34,458		34 458	33.2 5		33,250	29,751		29,410 29,7 <b>54</b>
ម	Dhatwar	2,967	351	3,318	3.753	487	4,240	3,935	477 22	4, i12 22	4,116	495 253	4,611 263
	II 1)											-	
	TOTAL BOMBAY .	342,036	16,402	358,438	385,116	17.317	4 2 433	391,611	20,648	412,259	397,661	20,856	418,517
1	liengal		-	1									
٠, ١	Champaran	117,539	30,173	147.712	107 500	27 20-	105.43			150.051		1	
2 :	shahabaa	1,177	2.050	3.227	107 502 1.175	27.880 5.783	135 382 6 957	···	•••	170,251 9,965	$137.184 \\ 2.551$	38.385	175.569
3	Nuda	4,713	1872	6,585	6,499	1.456	7.955		•••	10,578	6,4,0	10,3 <b>5</b> 9 3,919	12.910 10.329
4	hhuina	150	80	80		40	46			61		599	599
6	b: tan	156 14,099	216 14,198	372 29,297	851 15,343	727	1.078			1,861	4.79	2.023	2.502
7	Darbhanga	133,981	52,108	186,089	139 064	15.772 51.273	81.115 <b>19</b> 0.337	••		32,093 140,053	14.116 90,363	18.860	32,976
- 1	Muzaflarpur	23,042	2.549	25,591	21.355	4,823	26.178	•••	••• •••	27,875	20,594	57,106 20,661	147,469 41,255
9 i 10 i	ishagulpar	897 2,232	11	897	580		580	•••	•••	585	435	***	435
11 1	l'alamau	1.727	381	2,243 2,108	6,208 2,602	286 409	6.494 3 011	•••		8,160 4,202	10.872 3,658	8,455	14,:27
	Manhaum Pabna	1,200	632	1,832	2,002	2.403	2 403	•••	•••	3,492	3,351	513 4,500	4,471 7,851
13	Murshidabad.		•••		***		•••	***		53	107	11,000	107
lo l	trazaribagh		••	***	•••	•••	•••	٠.	•••	730	3/3	•••	375
16	Puri		***	···	***	•••	•••		•••	•••	1,200 1,990	<b>/*</b> 1	1,200
		····							•				1,990
	Total Bragal .	300,763	104,270	405,033	300,679	110,851	411,530	271,994	138,008	410,002	203,68 -	160.680	<b>454,365</b>
	North-Western Provinces and Oudh.												
	Agra Ltawah	24,942	5,366	30,308	25,811	8,194	33 505	25.571	6,788	32 354	25,988	9.173	35 161
	Lauda .	17,688	2.562	20,250	17,174	2,675	20.449	379	2,560	20,339	16,651	2.270	18 924
4	Cawnpur .	164,876 74,214	21.877 29 913	186,753 104,127	164,864 76 081	28,117	192,981	1.2.5.9	28,439	201,038	174.967 30,219		210.127
- 1	Hemirpur	55,650	14,174	69,824	76,981 <b>54.</b> 365	29,029 16.684	106,010 70.999	99,478 44,855	19,847 15.627	60,482	44 238	16,548 15.461	106.767 59,699
	Atlahabad Jhansi	156,761	21.815	178,576	158,019	27,522	165,541	151,760	29,034	180.794	161.670	29,842	191,512
	Jalaun .	31,830 78,804	6,411	38,241	49,318	2,253	51,601	67,939	9,447	67.356	59,953 58,933	21,301	81.264
y	Junpur	57.958	14,692 8,719	98.496 66,677	85,785 60 971	10,676 10,700	96,461 71,761	91,862 <b>5</b> 9,9 <b>0</b> 8	10,259	102.121 71,2,3	43,478	10 509 10,589	91442
- 1	Gorakipur .	33,514	4,943	38,457	82,661	8,640	41,301	38,478	6,164	44,642	28.215	10,266	51,067 34481
	Lucknow Unao	65.078	16,689	81,707	78,108	19.051	97,154	66.434	21.047	107.481	78.677	22.315	101.022
	Rai Bareli	46,519 72,110	10,420	56,939	47,865	9,435	57,800	48,917	11.174	60,091	37,682	12 286	49,068
	Sitapur	45,796	14.363 15 192	86,473 60,988	77,051 49,022	18,839 19,802	90,390 68,824	78,753 46,837	12 105 21,170	90,⊦58 67,707	71,643 41,442	14,137	85,780
				100,000					,,-/			17,492	53984
15	Haidoi	125,598 82,351	32,861	157,959	121,827 29,880	28,916	150,248 83,294	118,867	25,947	144,814	85013	23,975	122,988

				UARE 1897		THE WEEK TH FEBE	ENDING UARY 1897		HE WEEK	ENDING 011 1897.		IIK MKRE	
<b>D</b> .	Name of Province and District.	Relief	Gratui tous relief.	Total.	Relief works.	Gratui-	Total.	Relief works.	Gratui- tous relief.	Total.	itelief works.	Gratui- tous relief.	Tota
	North-Western Provinces												·
	and Oudh-contd	Ì									İ		
	l'ehra Dun	31) 4,265	1.079	340 5,314	264 5,214	1,419	264 6,633		1.423	360 4,151		1,501	3 4
;;	Moradabad	5.034	729	5,763	4,721	1,238	5.959	5.491	1,42.5	7,038		3,259	
	Bareilly	8,416 20,488	1.653 2.526		7.879 25,725	1,942	9,821 25,96 <b>5</b>		2,115 4,562	5,680 27,013		2.031 7,420	
ļ.	Etan	1.0 8	1.810	2,828	806	2.814	3.629	960	1,834	2,794	695	2,938	, 35
	Mampuri	230 1.368	582 1,140		146 684	1,581 1,053	$1.727 \\ 1.737$	132 546	10,904	717 11,450		10,309	
	Budaun	1.538	317	1,775	1,356	264	1,620	960	294	1.254	486	268	7
	Shahjah <b>anpur</b> Priibnit	2, 50 12 433	2,067 710	4,9,7	2.589 6 946	2,870 798	5.159 7.741		2,694 1,220	- 6.011 7.783	2 0 31 4,08 1	1.881 2.143	3,9 6.2
	Kheri	5.364	586	5,950	3,113	671	3.787	830	473	1,303	1,3()	451	1.7
	Sultanpur	25,971 17,563	3.286 4.334		24.029 18,581	4 20 1 5.082	28.232 23.663	12.74× 15,253	3,200 5.657	15,919 20,910	4.564 11.554	1.848 5.712	6.1 17.2
	Fyzabad	8.14;	3 797	11.943	8.257	3,823	12 110	7.271	4,521	11,795	4 075	3,121	7.4
	rateapur , Az <b>a</b> mgarh	2.371 6.401	7,516 9,145	9,887	25.237 8.820	9 355	3   3   592 19 932	28,762 8,559	10,006 7,795	33.764 16.354	29 315 6,591	8,585 5,737	$\frac{37,9}{12,3}$
	Benares Jonda	534	4,746	5,254	339	559	598	213	561	108		4,965	4.9
	Ensti	6.280 5,463	4.267 1.990	10 547 7.453	5.746 3 608	8,099 1.818	8 845 5,126	4,801 4,708	3,263 1,770	8,004 6,478	3.435 3,680	2.053 1,771	
	TOTAL FOR NW. P. & O.	1.250,258	280,103	1,530,361	1,324,427	297,015	1,621,412	1,337,878	309,651	1,647.52	91,221,170	330,046	1.551.
	Punjab.		i ·			•						† ‡	•
	Hissar	32 527	8 043	40 570	43,328	2 356	45,684	47,100	2 928	50,028	42,599	3,178	46,0
	Rohtak	8.698	3,027	6,725	3 563	2,950	6,513	3,423	2,992	6,15	4.826	3,021	7.8
L	Jelni	571 2.294	43 944	014 3.242	1,602 $2,457$	99 <b>1</b> 61	1,668 3,451	2.402 2.603	81 959	2,183	2 163 2, 485	85 923	2.5 3.3
	Samal	2.725 2,329	18	2.7.46	1,699 4,063	110	1.615	2,152	4	2.156	3.9~2	1.051	5.0
	erozpur	699	145	2.329	232	110	4 173 232	4,030 2,245	618	4,648 2,245	1.948 2,612	118	5.0 2.6
-	Iultan	259 : 2,137 :		258 2.137	238 2,027	'	238 2 027	135 2,173		35	$\frac{108}{2.248}$	·	10 2.2
(1	njrat	31,353		50 011	49,358	1.292	50,695	31,636	18,000	2.173 49,636	38,086	710	38,7
	ujianwala	292	•••	202			69		•••	43			
	udhiana	126	•••	126	119	53	172	137	77	214	117	62	17
	Total Punjab .	79,012	30 882	109,894	108,705	7,822	116,527	98,079	25,659	123,738	101.111	9,458	113,89
	Central Provinces.	\$											
	ugor	29 492	×,965	3× 457	28,761	9.315	38.076	27,576	9.754	37,330	26,315	10 387	36,70
	anoh	23.372 <sup>1</sup> 65 7 <b>2</b> 5	1 431 16.929	24,503 82 654	21.245 80.936	1,57 t 9,802	22.819 90.738	16,593 76,365	1,447 10,020	18,040 86,385	15 237 60 589	6,258 18,607	21.49 79.18
И	andia	17 563	2 422	19,985	19,665	3,073	22,738	20,639	4,788	25, 127	20 3.00	6.0 14	26.30
N	arsinghpur .	6.223 20.793	897 2.882	7,120 23.675	7 900 20,276	900 3 8 1 5	8,800 23 591	6,513 17,425	2,003 3,013	8,516 <b>2</b> 0,438	6 363 19,012	2,507 2,736	21.77
	oshangabad	25,753 648	$7.541 \\ 116$	33,294 764	21.271 583	7,339 119	28,610	20,209	6,926	27,135	23,243	7 252	30.5
ŀ.	etul	13.220	261	13,481	14 236	603	702 14,839	271 15,736	114 864	385 16,600	64 16 5 l 4	132 1,010	17.52
	bindwara	7.053   1.038	2.325 980	9 381 2,018	7.393 + 1.492 +	1,283 832	8,676 2 32 <b>1</b>	7,408 1,548	1,393 9 <b>5</b> 8	8,801 2,506	6,665 1,87	$\frac{1,534}{912}$	8.19 $2.74$
Ç,	tanda	2.615	355	2,970	3,034	63	3.097	3,082		3,082	2.317	777	3.03
	handera	10,709 8.812	3,100 1,303	13,809 10,115	14,142 13,250	749	$\frac{14.891}{14.672}$	18,514 13,348	1,326 1.466	19,840	13,806 19,983	$\frac{1,345}{2.767}$	15.13 22.70
R	aipur	10 822 8,914	$\frac{2,338}{1,517}$	13,160 10,431	15.810 10.653	1,808 1,816	17,418 12,169	37,757 13,777	6,178 4,257	43,930 18,034	27.465 15,824	1.157 4,129	28.9 19.93
	OTAL CENTRAL PROV-	252.752	53,365	306,117	280.417	41,013	324 460	296,761	54,502	351,263	275,568	67,811	343,41
		1				ļ		,	• -				•
١,	Burma.	1.81	0.550	77.000	19.050	0.450	15 000	10.000	es des s	1		• 200=	
M	eiktila yingyan yingthin	9.201 	2.578 2.598 287	17,292 11,799 287	13,379 9.111 	2.450 2,085 338	15,829 11,196 398	13,642 8,075 	2,290 1,785 336	15,982 9 860 836	12.571 7,233	1,821 1,716 316	14,49 8,95 34
	Total Burma	28,015	<b>5,4</b> 63	22,378	22,490	4,873	27,363	21,717	4,411	 26,128	19,813	 3,883	23,79

Return of the number of persons in receipt of relief in districts affected by scarcity—concluded.

		For the 20r	H FEG. U.	RNDING ABY 1897	For 1	HE WEEK	ending aby 1897.	Гов ти тик 6	R WERK	киріна п 1897.	FOR THE 13	HE WREK	ENDING H 1897.
N <sub>θ</sub> .	Name of Province and District.	Relief works.	Gra- tuitous relief.	Total.	Rolief works.	Gra- turfous relief.	Total.	Relief works.	Gra- tuitous relief.	Total.	Relief works.	Gra- tuit ous relief.	Total.
	Berar.	] ; }						-	,				
1 2 3	Akola	3,528 40.1 1,955	 	3 528 400 1,955	) 10,318	•••	10.318	11,111		11,111	12,818	***	. 12.818
1	TOTAL L'ERAB .	5,883		58-8	10318	•••	10,318	11,14)		11,111	12,818		12.818
1 2 3 4 5	Hyderabad. Raichur Naldroog Gulburga B.r Lingsugur	•••			} 2,547 .:		2,547	<b>4,</b> 509		4,509	4,385*	***	4,385
;	Total Hadrrabad .	•••	•••		2517		2 5 17	4,509		4,509	4,385		4,38
 !	Central India.	***************************************		,	,	,							
1 2 3	Bundelkhand Paghelkhand Gwalior	8.161 68.1.2 14.277	1 547 3 350 	9.708 71.842 14.277	19 694 70.391 27.735	4.674 3.937 7,459	24,368 7 1 328 35,194	23,478 69,309 27,571	5,657 1,032 6,998	29,130 73,341 84,569	10 408 65,295 29.856	2.918 3.744 7,440	13,326 69,035 37 296
ì	Total Central India .	90.930	4 897	95 827	117,820	16.070	133,590	120 853	16,687	137,040	[ ] 195,559 	14.102	119,66
	Rasputan.	-							! 	-	i t		1
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<sup>\*</sup> Includes G lb. rga, Bir and Langsagar districts. Numbers for Raichur and Naldroog not reported.

T. W. HOLDERNESS,

Deputy Secretary to the Government of India.

Dated 19th March 1897.

#### GOVERNMENT OF INDIA.

### DEPARTMENT OF REVENUE AND AGRICULTURE.

### AGRICULTURE,

RESOLUTIONS ON THE PROCEEDINGS OF THE AGRICULTURAL CONFFRENCES OF 18-3 AND 1895-96, INCLUDING AN HISTORICAL SUMMARY OF THE WORK UNDERTAKEN BY THE IMPERIAL AND PROVINCIAL DEPARTMENTS OF AGRICULTURE SINCE THEIR ORGANIZATION,

Extract from the Proceedings of the Government of India in the Department of Rivenue and Agriculture,-(No. 3-1 dated Calcutta, the 20th March 1897.)

### READ-Part I, Famine Commissioners' Report. Despatch No. 19, dated 14th March 1881, to Secretary of State. Government of India Resolution No. 6—340-50-G., dated 8th December 1881, Despatch No. 151, dated 26th May 1882, to Secretary of State. " 197, dated 21st July 1888, to ,, " 104, dated 13th December 1888, from Secretary of State. ,, o, dated 1st June 1889, to " ., 108, dated 7th November 1889, from

Government of India, Resolution No. 345 dated 25th March 1890.

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,, 24-17, dated 22nd June 1893.
,, 13-1, dated 31st January 1894.
", "15 dated 7th September 1895.
   = 17 dated 17th September 1895.
p_{08-1}^{19}, dated 20th September 1895.
" 20 dated 2nd October 1895.
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### READ ALSO-

Dr. Voelcker's Report on Indian Agriculture, 1893. Calcutta Survey Conference Proceedings of 1882. Calcutta Statistical Conference Proceedings of 1883. " 188š. Delhi Agricultural ,, " ,, 1890. Simla Agricultural ,, 1893.

Letters from the Chief Commissioner, Burma, Nos. 223, dated 6th December 1895,  $\frac{784}{11-A-1}$ , dated 27th March 1896, and  $\frac{86}{8-A-3}$ , dated 3rd July 1896.

Letter from the Secretary for Berar to the Resident, Hyderabad, No. 124, dated 13th May 1896.

Letters from the Chief Commissioner, Assam, Nos. 61-A. and 316-A. dated 30th May 1896, and No. -185-A., dated 4th June 1896.

Letters from the Government of Bombay, Nos. 4587, dated 10th June 1896, and 1337, dated 15th July 1896. Letter from the Government of the North-Western Provinces and Oudh,

No. 2012, dated 10th June 1896.

Letter from the Government of the Punjab, No. 193-S., dated 17th June 1896.

Bengal, No. 630-T.-R., dated 24th June 1896. Chief Commissioner, Central Provinces, No. 2416, dated 7th July

Letters from the Government of Madras, Nos. 188 and 491, dated 24th Septem. ber 1896.

# Resolutions on the proceedings of the agricultural conferences of 1893 and of 1895-96.

### FIRST RESOLUTION.

# Prefatory.

IN October 1893 a conference was held at Simla attended by delegates from all Provinces for the purpose of discussing the scheme of agricultural enquiry and improvement, for the promotion of which departments of land records and agriculture had been constituted under orders issued by the Secretary of State in 1881. The report of the Conference of 1893 was circulated to all local governments and administrations for preliminary consideration, with Resolution No. 2,

dated 31st January 1894.

In a subsequent Resolution No. 15, dated 7th September 1895, each provincial government was invited to arrange for a local conference which should discuss the question how far the proposals and recommendations embodied in the report of 1893 could be adapted to the circumstances of the province addressed. The proceedings of all conferences, together with the views of all local governments and administrations thereon, are now before the Government of India who, as intimated in 1894, will deal with the subjects concerned in a series of separate Resolutions.

The present or first Resolution will be confined to an historical summary of the circumstances which have led up to the present position, and to a brief statement of the subjects which will be dealt with in the Resolutions to which

it is a preface.

2. The policy of creating special departments to investigate the conditions of agriculture in India with a view to agricultural improvement was first brought forward in 1866 by the Commission appointed to deal with the Orissa famine, and the subject was brought under very full consideration by Lord Mayo's Government in 1870. The result of the deliberations then held was an important scheme for the constitution of both imperial and provincial departments of agriculture. It was represented to Her Majesty's Secretary of State that while a central department was necessary for co-ordinating the programme of enquiry and the results of investigation, yet that the 'real work of studying and improving agriculture must rest with provincial departments'. It was proposed therefore that a department should be created in every province under the control of an official director. In accordance however with the Secretary of State's instructions the step first taken was the formation in 1871 of a new branch of the imperial secretariat which was to deal with the development of the general scheme. This measure was followed in 1875 by the establishment of a provincial department of agriculture in the North-Western Provinces by Sir John Strachey who had as a member of Lord Mayo's Government taken a leading part in the original programme. Further development was checked by the financial difficulties which were due to the famine and scarcity prevailing in 1876, 1877 and 1878, and which not only prevented new action in the provinces but led to the temporary suppression of the imperial department in 1870. It is interesting however to note that the very famine which thus arrested progress brought about the resuscitation of Lord Mayo's scheme on a wider and firmer basis by attracting renewed attention to the importance of improving Indian agriculture. The original scheme had been initiated by the Commission which dealt with the Orissa famine. The revised scheme was put forward ten years later by the 'Famine Commission' which investigated the causes and phenomena of famine in all parts of India. The fact that the creation of agricultural departments has thus been twice due to the deliberate and unprejudiced conclusions formed by special Commissions appointed to advise the Government on the action which should be taken to cope with famine and scarcity, brings into prominent importance at the present time, when the empire is again suffering

from a widespread failure of the harvests, all questions relating to the develop-

ment of the scheme for agricultural improvement.

- 3. The Famine Commission was sent out in 1878 to this country at the instance of Parliament with a mission to enquire "how far it is possible for Government, by its action, to diminish the severity of famines or to place the people in a better condition for enduring them." The Commissioners, after a prolonged tour through India, submitted their report in 1880. They gave prominent consideration to the desirability of extending railways and communications; of enlarging the canal system; and of otherwise expanding the large protective works of the country. They also suggested the measures which should be taken on the actual occurrence of scarcity or famine. But the greater part of their report was occupied with recommendations for the reform of land administration and for the promotion of agricultural improvement. They considered that agricultural prosperity in ordinary times was the best shield against the difficulties and trials of a season of drought, and insisted on the necessity of taking every measure which might, on the one hand, prevent or minimize agricultural loss and distress, or, on the other hand, tend to increase and improve the produce of agricultural land. They advised that for dealing with these matters imperial and provincial departments of agriculture should be established.
- 4. In pursuance of the Famine Commissioners' advice an imperial department was created in 1881, which at once, under the instructions of Her Majesty's Secretary of State, took measures to arrange with the local Governments for the organization of provincial departments. In an opening Resolution of 1881, the duties of the new departments were summed up by the Government of India, following the Secretary of State, as agricultural enquiry, agricultural improvement, and famine relief. The third of these duties, which is concerned with the conduct of operations in the actual event of scarcity, has been dealt with in the famine codes drawn up in 1882 and revised in recent years, and forms no part of the discussions now under review. Present considerations are confined to the measures which should be taken to secure an effective scheme of agricultural enquiry, i.e., the collection of agricultural information, facts and statistics, and to open the way to improvements in agricultural methods and practices.
- 5. No pains were spared by the imperial and provincial Governments to subject the recommendations of the Famine Commissioners to the most intelligent criticism that could be brought to bear upon them. Every scheme or measure of importance that was from time to time proposed or suggested was placed before a conference at which every province concerned was represented by selected officials and experts connected with the administration of land or with the conduct of the agricultural departments. Thus in, 1882, a first conference was convened at Calcutta at which the principles were determined on which future cadastral surveys which are the basis of agricultural statistics should be conducted. A second general conference, held at Calcutta in 1883, prepared a scheme for the registration of inland trade statistics, and for the compilation and publication of agricultural and trade returns. A third at Delhi in 1888 dealt with the important subject of agricultural education.
- 6. In 1889, correspondence with Her Majesty's Secretary of State led to an important event in the history of the agricultural programme, vis., the deputation to India of a second Commission from home in the person of Dr. Voelcker, consulting chemist to the Royal Agricultural Society, whose mission was 'to advise on the best course to be adopted in order to apply the teachings of agricultural chemistry, and in order to effect improvements in Indian agriculture.' Every branch of agricultural enquiry and reform was thus to be open to his examination. Dr. Voelcker, following the example of the Famine Commissioners, made a tour through India and gained a general knowledge of the directions in which agricultural enquiry and improvement might be developed. His report may be viewed as an amplification in detail of the recommendations of the Famine Commissioners, with which in all important matters his views were in general accord.

In every province he had the opportunity of consulting the local authorities, and before writing his report had the advantage of meeting at Simla, a fourth general conference of delegates and experts from all provinces who

went over with him the whole ground of the Fanine Commissioners' recommendations so far as they applied to agricultural enquiry and improvement. His report when received two years later was submitted at Simla in 1893 to the consideration of a fifth general conference, whose recommendations have now been separately discussed by a committee of selected officers at the head-

quarters of each province.

7. The Governor General in Council is not disposed to regret the time which has been occupied by continuous deliberation. The scheme of 1880 was so vast in its design, so important in its objects, so wide in its scope, as to demand that the utmost care and caution should be bestowed on its full development. Material progress has indeed been made. The earlier years of the past decade were occupied in laying the foundations of agricultural enquiry by the organization of land-record establishments, in inaugurating investigation in many important directions, and in developing plans of agricultural experiment. Each successive conference led to further advance and to new measures. But the general principles and policy by which the whole scheme of agricultural enquiry and improvement were to be governed had not been finally or precisely formulated. The very complete examination of the issues left for decision, which has now been made by provincial authorities and local governments, places the Government of India for the first time in a position to amplify, with further approach to precision, the instructions of the Resolution of 1881, in which the duties of imperial and agricultural departments were necessarily sketched only in broad and rough outline. It must be understood, however, that progress has only advanced to one more stage. Every step that is taken in future years will lead to further knowledge of facts and conditions, and will open up new issues. The time may soon come when the combined advice and counsel of provincial authorities, and of the experts by whom they are aided, will again be required for placing provincial and imperial governments in a position to decide what further measures are necessary to secure safe progress.

8. The despatch in which the duties of agricultural departments were formulated by the Secretary of State indicated the desirability of postponing any general consideration of the possibilities of agricultural improvement until a proper system of agricultural enquiry had been set on foot. The Government of India adopted this view. They pointed out, however, that an investigating agency must be established before enquiry could begin. The Resolution of 1881 indicated that the first measure must be the organization of machinery for the continuous collection of facts and statistics concerning the agriculture of the country. Ten years previously Lord Mayo had insisted that the "splendid local machinery of which we are in possession in our local establishments closely connected with the operations of agriculture, should be utilized in the collection and production of those agricultural statistics which are so essential to the development of agricultural progress." The same opinion was held by the Famine Commissioners, and was accepted by both the Secretary of State and

the Government of India.

The measures taken to introduce or improve land-records establishments, will form the subject of the second Resolution; the system adopted to utilise their services and the agricultural statistics supplied by them will be dealt with in the third Resolution.

9. But the scheme of agricultural enquiry, as set forth by the Famine Commissioners and by the Secretary of State in 1880 and 1881, involved the investigation of wider fields than that occupied by the facts and statistics of the land-records. These latter, it is true, supply continuous information regarding crops, irrigation, the occupancy and cultivation of land, and other circumstances connected with agriculture, without which no sound conclusions can be formed as to the general condition and needs of each agricultural tract. But, as pointed out by the Famine Commissioners, and later on by Dr. Voelcker, investigation had to be extended to all matters which affect agricultural prosperity. The character of soils and the manures suited to them; the diseases of cattle; the diseases of plants—their causes, and the means by which they can be prevented, minimized or cured; the extension of irrigation; the effect and value of canal water; the improvement of fuel and fodder supplies; the reclamation of waste lands; meteorological phenomena; economic products; improvement of old, and introduction of new, staples and agricultural implements; possible reforms in the

methods and practices of cultivation: all such subjects as these were to form

part of the programme of enquiry.

10. It was evident that in exploring the fields of investigation thus briefly sketched, the agricultural departments, imperial and provincial, must, as the Famine Commissioners had indicated, be assisted by competent experts. Some of the ground indeed had already been occupied by scientific investigators: thus for many years geological officers had been engaged in ascertaining the rocks and strata of each province; systematic botanists had explored and arranged the flora of forests and fields; a meteorological department had laid the foundation of a knowledge of the weather and alimates of India; while in the foundation of a knowledge of the weather and climates of India; while in some provinces, and notably in Madras, measures had been taken to investigate and improve agricultural conditions. But it was obvious that much more was necessary for the completion of the programme of enquiry, and it was equally clear that the responsibility of directing its gradual expansion must be, for some time to come, divided between the imperial and provincial authorities. In other words, that there must be an imperial as well as a provincial scheme of scientific enquiry. In many directions the work of investigation was national rather than local in character. It demanded the services of first class experts, such as each province could not afford and did not indeed separately require. The existing departments of geology and meteorology were cases in point. Scientific research in such fields could not be restricted to geographical or administrative limits, and would, if confined within narrower limits than those of the empire, involve waste of power and unnecessary expenditure. Influenced by these views, the Government of India accepted the responsibility of widening, under imperial direction, the scheme of national investigation, hitherto covering only a limited portion of the ground which had to be occupied. Thus, economic products, cattle diseases, agricultural entomology, were some of the subjects which were between 1880 and 1890 brought for the first time under systematic enquiry by experts attached to the imperial department.

The general character of the national scheme of scientific enquiry, under imperial direction, the extent to which it has been widened, the directions in which further amplification is necessary or desirable, and the association with it of

provincial co-operation, form the subject of the fourth Resolution of this series.

11. To provincial departments, under the control and direction of local governments, is left the largest share in the programme of scientific enquiry. It embraces all such investigations by experts as may properly and usefully be confined within geographical and administrative limits and includes therefore almost all enquiries and efforts directly aimed at the increase of agricultural produce. Such are, for instance, investigations having for their object the improvement of old, and the introduction of new, staples; the effect and value of canal water; reform in agricultural methods and practices, and the like. Enquiries of this kind are dependent on local conditions of soil, climate, custom, etc., and have often indeed to be carried out at various centres within each province. Government farms, estates under the management of Courts of Wards, estates belonging to Government, tarms of landholders willing to co-operate with the provincial departments; these are the experimental fields in which the local experts are mainly required to work.

The general character of the scheme of scientific enquiry under provincial

direction will be dealt with in the fifth Resolution.

12. The recommendations of Dr. Voelcker, of the two conferences of 1890 and 1893, as well as of those recently held, have confirmed the view that investigation must precede improvement. But, as investigation proceeds in the numerous fields in which it has been or will be inaugurated, palpable and conclusive improvements are, as experience has shown, continually brought to light; remedies for existing evils are discovered and useful modifications of agricultural practices are ascertained. Every effort should now be made to take such measures as will permit the country to derive the fullest advantage from these results. The most important matter is the proper. For the Government of India still hold to education of the agriculturist. the opinion expressed in the opening Resolution of 1881, and again in the Resolutions convening the conferences of 1890, 1893, and 1895-96, that no important reforms can be safely or widely introduced into the agricultural system without the general co-operation of the farming classes, whose intelligent and

willing aid cannot be expected 'until their education has been so directed as to enable them to appreciate and, where expedient, to adopt the results obtained by the systematic and continuous enquiries of experts.' This view has been strongly confirmed by the various conferences which have recently discussed the question, and has been supported by all local governments and administrations concerned.

The subject of educational reform, so far as it concerns agricultural interests, will be dealt with in the sixth Resolution of the series.

- 13. In the despatch of 1881, in which the views of the Secretary of State on the duties of the new departments of Agriculture were communicated, attention was drawn to the obligation which the Famine Commissioners had desired to be placed on them 'to render available agricultural and economic facts and statistics for every part of India in order that Government and its officers may always be in possession of an adequate knowledge of the actual condition of the country, its population and resources.' A wide interpretation must be given to this injunction. It must be held to mean that the results of investigation in every branch of enquiry, which is taken under the control of the imperial and provincial departments, must be intelligently collated and published on such plan as will bring the information gathered in an accessible form to the early knowledge of those whom it may concern. Much has been done in this direction, but the development of the scheme of publication still stands in great need of the further attention and co-operation of provincial departments. The measures which have been taken or may be required for giving effect to the injunctions of the 1881 despatch and for establishing a sound system of publishing information bearing on the condition, population and resources of the country will form the subject of the seventh Resolution.
- 14. The agricultural conference of 1893 recommended in the course of their proceedings that the form of the annual reports of Agricultural Departments should be so revised as to bring them into greater conformity with the scheme of their work. The subject was not formally discussed at the recent conferences, in view of the fact that no general scheme could be elaborated until the whole series of conference proceedings had been brought under the review of the provincial and imperial Governments. But the Government of India is now prepared to formulate the general principles on which departmental reports should be framed, and these will be suggested in the eighth and final Resolution of the series.
- 15. The Resolutions which have thus been announced are the outcome of the experience and developments of the fifteen years which have passed since the Famine Commissioners' report was, under the orders of Her Majesty's Secretary of State, first made the foundation of an agricultural programme. They purposely avoid instructions on matters of detail, but aim at a clear and full definition of the large and broad principles on which the scheme of agricultural enquiry and improvement should proceed. They are thus primarily designed for the guidance of officers in charge of agricultural departments upon whom the duty of giving effect to them should be strictly imposed. view, however, of the importance which the Government of India attaches to the possession by all officials of a general knowledge of the policy which has been gradually developed from the Famine Commissioners' recommendations, the Resolutions should, when opportunity occurs, be studied by all land revenue officials, and the Government of India suggest that they might with advantage be made one of the subjects to be read for the official examinations which junior revenue officers are required to pass.

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#### SECOND RESOLUTION.

# Land Record Estublishments.

The foundation of all land administration is the field. More specially must agricultural inquiry and reform, which are now recognized as an integral part of land administration, be based upon the facts and figures recorded in connection with each individual field of an Indian village. To quote the words presented to Her Majesty's Secretary of State twenty years ago—

"India is an agricultural country composed of a multiplicity of minute holdings, and almost every subject which we take in hand in connection with the administration of the country must be referred to the units of which it is formed. A measure which makes a very slight alteration in the condition of each unit may have a very important effect on the whole country, since what may be termed the atomic changes are combined by enormous multiples. It may seem a little thing to ensure the correct record of facts connected with a single field, but when we consider that the country is nothing but a congeries of single fields, the subject assumes an importance which is apt to be lost sight of in discussing the manipulation of a village register."

The first requisite in any programme for agricultural inquiry and improvement is therefore the efficiency of the land record establishments.

2. To each village or group of villages in this country there had always been attached a village accountant. His hereditary duties are to provide annually for each field a correct record of area, occupancy, rent, crops and of other facts and statistics called for by his official superiors. In some parts of India a hereditary claim to the office has been scrupulously maintained. In others the hereditary right has been greatly weakened or entirely abandoned. But whatever may be the position of the hereditary claim, the hereditary duties of the office have still to be performed, and since the conduct of land administration and agricultural reform depend largely on the records of the village officer it becomes a primary duty of the authorities to take such measures as may be necessary to secure his efficiency.

3. As soon as the subject came under the special consideration of the Government of India, it was found that in many provinces the hereditary claim to the office had been allowed to override more or less the claim of the State to the efficiency of the holder of it; that the village officer was often incompetent, and not seldom so incompetent as to require an assistant for the performance of his work; that the land records had become incomplete and untrustworthy; that in some districts attempts to maintain anything like a correct record had ceased:

that in others the office itself had been allowed to die out.

It had been proved on the other hand by results already obtained in more than one province that the village registers could be made to vield that punctual information of the circumstances of every agriculture tract which the Famine Commissioners had urged to be necessary for timely provision against scarcity; that the accountants could be trained to correct their maps from year to year in accordance with facts upon the ground; that their records, when carefully maintained, tended to facilitate the work of civil and land revenue courts, to cheapen litigation, and to provide every person concerned with an easy means of ascertaining or establishing his rights and interests in land. It had been foreseen too that many direct economies should be effected by improving the village staff; that in some of the temporarily assessed provinces a correct record would mean a material reduction in the cost of periodic settlements that, by a proper use of the village agency, expenditure on field surveys alone might be reduced from something like R200 to R50 a square mile, and that a series of annual statistics extending over a long period would afford a safer and broader basis for land assessment than the facts and figures hastily collected in a single year at great cost by huge temporary establishments.

4. When therefore, in pursuance of the Famine Commissioners' recommendations new departments were, under the orders of Her Majesty's Secretary of State, created in each province for the purpose of dealing with agricultural facts and statistics, as a foundation for agricultural improvement, the Government of India desired that they should be made specially responsible to the local governments

and administrations for the restoration and improvement of the land record, and for the competence and efficiency of the officials by whom it was to be maintained. This indeed was to be their first duty. The Famine Commission held the belief, to which expression had been given by Lord Mayo's Government ten years earlier, that agricultural science applied to Indian soils could materially increase the produce of the land and would thus go far to minimize the sufferings of the people in a season of scarcity; and it was in this view that they demanded the employment of agricultural experts and the creation of agricultural departments. But it was foreseen by the Government of India that attempts at agricultural development would require many years of continuous and patient investigation by experts before they could be expected to yield important or safe results; that in many cases they must be based on facts and figures which could only be derived from a long series of correct maps and records, and that everywhere the introduction of improvements into the agricultural system would require the instructed intelligence and co-operation of a class whose education had hardly begun. In the opening resolution, therefore, of 1881, which prescribed the duties of the new departments, it was laid down that attempts at agricultural improvement must be for a time subordinated to agricultural enquiry. This meant that the provision and the maintenance of correct maps and records, upon which enquiry was to be based, must be the first stage in schemes of agricultural reform.

5. Another important consideration justified this course. It was anticipated that after the excitement caused by the 1878 famine had subsided, the time might come, when, under circumstances of financial pressure, costly departments whose efforts should be confined to scientific experiments of an apparently unremunerative character would be subjected to hostile criticism. It seemed desirable therefore to make every effort to turn the first attention of the new departments to remunerative work. It had already been argued that the improvement of the land record and of the machinery by which it was maintained could at least cheapen the expensive operations of surveys and settlements, would minimize the work of law courts, and would facilitate the current business of district administration. Here then was a direction in which the outlay might be recouped at the same

time that a sound foundation could be laid for agricultural reform.

The policy was justified by subsequent events. The Finance Committee of 1886, which included among its members the writer of the Famine Report of 1880, and was therefore fully cognizant of the important advantages of agricultural investigation and experiment, came to the definite conclusion that expenditure on agricultural departments could not, under existing circumstances, be justified unless it could be shown that they were or would be directly remunerative. The departments were subjected accordingly to this financial test. In almost every case it was found that independently of the indirect advantages derived from an improved land record, a direct financial saving was or would be effected aggregating a total of from 200 or 300 lakhs of rupees; that the economy was mainly due to the training, utilization, and proper supervision of the village officer; that where excess expenditure had occurred, it was in some degree due to the partial exclusion of the village officer from the scheme, and to the substitution for him of more expensive agency. The question then arose whether in those provinces where outlay exceeded income the departments could be retained.

6. The Government of India, in dealing with the results of the financial enquiry, accepted the fact that the indirect advantages of a land record were so great as to afford, even in the one or two cases in which outlay was found to exceed income, a strong plea for the maintenance of the provincial departments. They recognized that the extent to which the services of the village officer were financially useful must vary with the conditions of each province; that in the permanently-settled districts of Madras and Bengal, for instance, his charts and records would not be required for purposes of assessment to the same extent as elsewhere; that while on the one hand in the eastern provinces a new map was called for every year by the fluctuations of the cultivated area, due to accidents of floods or to the practice of shifting tillage, on the other hand in the great ryotwari tracts of the southern and western presidencies what was justly termed 'a magnificent piece of machinery', dependent for its solidarity on pillars marking the boundary of every field, had been constructed, which would, if maintained, go far to minimize the employment of the village officer on annual or periodical revisions of survey.

Influenced by such considerations as these, as well as by the fact that in almost every province the utilization of village establishments had been found remunerative, the Governor General in Council did not impose any further condition on the maintenance of departments of land records and agriculture than to require, with the concurrence of Her Maj sty's Secretary of State, that the maximum use shall be made of the village officer under all circumstances in which his employment can lead to further economy. In this view the claim of the State to his efficiency must be held to be paramount over all other claims.

7. In dealing with the question the following circumstances must be borne in mind. The class to whom, by custom or by right of descent, the office belongs is intelligent and quick to learn; the status of the hereditary appointment, however poorly paid, is, where the right is strictly maintained, so far an object of ambition to the members of the family to which it is attached, as to justify a condition that they should, after a sufficient term of grace, qualify themselves for it; that cheap educational institutions, provided at public expense, are available to all who are likely to be candidates for the office; that, according to the evidence adduced at the recent conferences, supplementary schools can, at no great cost, be established for training them in those special branches of their duties which lie outside the ordinary educational curriculum. It may therefore safely be laid down that after a given date no village officer should be admitted to an appointment, who cannot satisfy the educational test required.

The test imposed must, in the opinion of the Government of India, include a sufficient knowledge of survey and mensuration to enable a village officer to maintain correctly a map of the circle under his charge. Even in districts where surveys will require least revision, the village officer must be competent to enter new fields and sub-divisions of fields upon his map. But whether or not he is likely to be called upon to execute an actual field survey, he should in any case be made to acquire that intelligent comprehension of a map, and of the relation between a map and the records based upon it, which can only be gained

by practice in map construction on the field.

The Government of India would have some hesitation in enforcing this obligation if it entailed any real difficulty. But the evidence adduced at the recent conferences and the quick results obtained even in provinces and native states where the education of village officers had for many years been neglected have proved that any school lad of the class from which village accountants are drawn can, as a rule, be taught in a few weeks all that is necessary for the field

survey, under proper supervision, of any part of a village.

8. The proceedings of the conferences indicate that the efficiency of village officers has reached its highest level in the Punjab, and explain why this should be the case. In that province the organization of village establishments had been taken in hand before the creation of the new departments of land records; the hereditary claim, though not disregarded, was made strictly subservient to efficiency; close supervision was exercised over the village officials; the salary of the office was gradually raised; and considerable encouragement was given to those who held it by ensuring the promotion of the best men to supervisorships and other higher appointments. The rules lay down that at least two-thirds of the supervisors should be taken from the ranks of the village officers.

The Government of India are not prepared to advocate that the Punjab rules should be taken as a precise model for other provinces, but they commend the principles underlying them as sound. They think that the time should come when in every province a fair educational test including competence to survey, should be strictly imposed; adequate pay for the office should be provided; and excellence of work encouraged by reasonable promotion to higher appointments. They consider, however, that on the one hand care should be taken, in those parts of India in which the educational standard of the agricultural population has not reached a high level, that the status of the village officer is not so unduly raised as to give him too masterful a position in the village or group of villages under his charge, and that on the other, the admission of village officers into the ranks of their supervisors should not be made so free as to endanger the high standard of excellence which the controlling staff is, for reasons hereinafter given, expected to attain.

9. The history of the supervisor is very similar to that of the village officer. As in each village there was, under native rule, an accountant, so to each of the

administrative circles, containing perhaps one or two hundred villages, into which a district was divided, there was attached an official whose main duty it was to collate the returns received from village accountants, and to obtain such information of the agricultural and financial condition of the circle as might be required for purposes of assessment and of land revenue administration. On investigation the original functions of the office were found to have been often forgotten; some times the office had disappeared; almost everywhere the hereditary claim to it had overridden all other considerations; not infrequently the incumbent was so illiterate or incapable as to be unable to perform without assistance any official duties at all; and as a general rule the duties assigned to him were quite outside the traditional functions of his office.

10. When the reform of the land record system was taken in hand, the first step in almost every province was to restore the hereditary duties and functions of the circle officer. In some parts of India, where the hereditary responsibilities had been forgotten, the hereditary right to the office had been nevertheless even more strongly maintained than that of the village officer, and much care had to be taken to prevent it from being unduly interiered with by the initiation of too trenchant reforms. In such cases older men were allowed to appoint substitutes or educated relatives; time was given to the younger to learn how to perform efficiently the real duties of their office; only those of the latter who were hopelessly incapable were ejected. At the same time it was found that a material expansion of the staff had become necessary. The extension of cultivated area, the growth of population, the demand for more elaborate statistics, all these and similar causes had doubled the work which had to be done. The number of circle officers that had sufficed for the needs of the earlier years of the century was wholly inadequate now. In almost every province therefore the staff was largely increased by the incorporation in it of the best of the men who had been for some years engaged in supervising the subordinate establishments of survey and settlement parties in the field. These recruits brought into the ranks of the effete service the very experience which was wanting. They were active men, accustomed to direct and control, and experts in the construction of field maps and field records. Their example proved of great value to the hereditary staff.

The duties partly peripatetic and partly sedentary, of the office, had, so far as they had been performed, been hitherto amalgamated. They were now The circles were increased in number, and the areas correspondingly To each circle was attached a "peripatetic" officer for inspecting and contracted controlling the work of 40 or 50 village officers. At the head-quarters of each of the administrative sub-divisions of a district, perhaps from 5 to 10 in number, and each comprising 2 or 3 peripatetic circles, was located the "sedentary" official. The younger and more active of the staff were placed in charge of the smaller peripatetic circles. The older men were assigned to the sedentary office. The main duties of the peripatetic circle officers were to instruct the village officers; to examine their work; to note and report defects; to relieve as far as possible the higher officials from the necessity of personally inspecting the village officers maps and records; to provide for his circle quick and early information of any kind that might be urgently called for in connection with the land or the people upon it, as well as periodical reports on the agricultural condition of the area under his charge; and finally, to fulfil the various executive duties which a season of scarcity of famine might entail. The main duties of the "sedentary" officials were to examine the various returns sent in from the villages and to compile them in abstract forms for his group of circles. At the head-quarters of the district a head supervisor was established who was to make a similar compilation for the whole district and to superintend generally the work of the whole staff. The functions of the higher officials and covenanted officers were, as pointed out in an imperial resolution of 1883, no longer to include the detailed inspection of the village officers' maps and records, but were to be confined to such an examination of the supervisor's work as would prove whether or not their duties of inspection and control was being properly performed, and to the adop-tion of such measures, punitive or otherwise, as might tend to improve their efficiency.

Such was the general character of the scheme of inspection and supervision which, with due regard to the varying conditions of leach province, has been

established in every part of India, except in those permanently-settled districts of Madras and Bengal in which the village officer has either disappeared or has not been brought under official control. The proceedings of the recent conferences have now afforded to the Government of India the opportunity of ascertaining in what directions the improvement of the supervising machinery may in some provin-

ces still be possible.

11. One important matter is the confinement of the supervising officers to their proper functions. They should not, on the one hand, be allowed to perform the duties of the village officers, or on the other those which properly belong to other officials on the district staff. In some cases an excessive regard for the hereditary claims of the village officers, or a distrust of their capacity to learn, has led to the transfer of a portion of the village duties to the supervising staff. The extravagant tendency of this procedure was pointed out by the Finance Commission. In other cases the important duty of inspection has been interfered with by the practice of using the supervisors for enquiries and reports on matters unconnected with the village records. This may, as in the Punjab, be checked by forbidding any order for reports and enquiries, other than for those prescribed by the rules, to be issued by sub-divisional or district officers. On either hand a transgression of the limits within which the duties of the office should be confined

must be carefully prevented

12. The next point to which attention may be drawn is the proper instruction \*No. 45 S, dated of the supervising staff in survey. In the imperial resolution of 1882 in which ath September the general principles on which the cadastral surveys of the country should be 1882 conducted and maintained were discussed, the advantage and economy of utilizmg the corrections made by the land-record staff in field maps for the periodical revision of topographical charts was pointed out. But unless confidence in the accuracy of village field maps can be assured by professional supervision and unless the maps themselves are professionally connected with the survey stations laid down throughout India by the trigonometrical and topographial departments, there may always be a danger that the details supplied by the provincial estall'shments will not be accepted by the professional officers responsible for topographical cartography, and that the details already mapped by the landrecord staff may have to be mapped over again at great and unnecessary cost by the protessional staff. Hitherto the survey operations which have been conducted m almost every province have not only supplied a large percentage of recruits, professionally trained in survey, for the circle staff, but have afforded a field for the instruction of the previously existing circle officers. This will not be the case in future. Henceforward a practical knowledge of, and experience in, approved professional methods will, it precautions be not taken, gradually die out; and, as has already occurred in some cases, the field maps will become more and more inaccurate and unequal in quality. It is of importance that this result should not be allowed to occur, especially as, independently of the requirements of cartography, the maintenance of field maps up to a reasonably fair standard is for all purposes of administration desirable. It is considered in some provinces that the best security against a gradual decline in the value of field maps whenever these have been initially laid down on professional lines, is the periodical transfer of a limited number of survey officers of responsible position from the professional staff, whose duty it should be to preserve a knowledge of correct methods throughout all grades in the land-record staff and to personally supervise or inspect all surveys which are of a materially more important character than the mere revision of a village map. This policy has been accepted in Madras, in Bombay, and to some extent in the Central and North-West Provinces, while very full effect has been given to it in Burma where the exceptionally shifting character of the cultivation has justified the employment in every district of a superior officer who is either transferred from the Survey Department or is thoroughly trained in survey. The Governor General in Council now desires that the question may receive full and careful consideration in every province, in which no measures have yet been taken, for providing for the maintenance of maps on a correct professional basis and how far the central guidance of competent experts is likely to be useful.

13. A third matter is the improvement of the supervising staff by securing for the best men in it a reasonable prospect of promotion to higher service. The advantages of this course No. 339, dated 14th March 1883. were pointed out in an imperial resolution

of 1883. It was then urged that promotion should not merely be permissible but obligatory; that it was not unnatural that vacancies in the regular line should usually be offered to those officials, or to their friends, who come most into personal contact with the officers in whose hands patronage rests, and that since the duties of circle officers usually confine them to outlying parts of the district, their claim to promotion in the regular line is apt to be overlooked unless a certain number of such appointments are strictly reserved for duly qualified members of the supervising staff.

14. Very inadequate effect seems to have been given to this policy except in the Punjab where its success has been marked. No less than one-third of the circle officers have been in the last few years admitted to the higher revenue appointments, and now no difficulty is found in attracting young men of good family and high educational attainment; as cand dates for the supervisorships. By degrees the educational test has been raised and the time will doubtless come when the appointments will be readily sought for by men who have obtained a graduate's degree at a University or a diploma at an Agricultural College.

A further advantage of the policy was indicated in the 1883 Resolution. It was contended that as the supervising officials acquire from the nature of their duties a considerable knowledge of agric flure and of the condition and circumstances of the agricultural classes, a free flow of promotion from their ranks would infuse into the upper grades of the revenue service a useful acquaintance with the agricultural conditions of the district or province in which they hold office. The Government of India is pleased to observe from the proceedings now before them that this view has received strong support from both the conterences and the local Governments, and that the advantage of teavening the revenue service with officials who have learned their work in the field is fully recognized. In the Punjab the value of the experience gained by a circle officer is so thoroughly appreciated that every candidate for a revenue appointment, whether a circle officer or not, is made to serve an apprenticeship, which may extend to two years, as a supervisor, and the plan is commended to the notice of all local governments and administrations.

15. A difficulty is, in some provinces, presented by the circumstance that the educational standard prescribed for entry into the upper grades of the revenue service is far higher than that which is, or can for some time be, imposed for a circle supervisorship. The difficulty is greatest in those provinces in which education has been most highly developed, in which universities are of the longest standing, and in which at the same time the inspecting staff has been allowed to fall into the worst condition of neglect and delay. While the revenue appointments have gradually become an object of ambition to university graduates, the hereditary offices have been filled by men from whom no educational test of any value has been required. The one service has slowly advanced, the other slowly declined in quality, a gulf has been created between the two which it is not easy to bridge.

In other provinces again, of which the Punjab may be taken as an example, the measures taken to improve the supervisor class were antecedent to the introduction of that high education which is represented by a university. A long period of survey and settlement operations, conducted as a rule without the assistance of the professional survey department, had created a large supervising staff in which existing circle officers were temporarily included and from which, it was easy to select for transfer to the permanent circle staff, intelligent and capable recruits with the very experience that was wanted for the management and control of village officers. On the other hand the educational standard for higher revenue posts was, as is still the case, low in comparison with that in provinces with universities of long standing. The new men, with their practical experience, were found to be often better and more intelligent officers than many of those occupying higher positions in the regular establishments. There has been no wide gulf to bridge, and the dovetailing of the two branches of the service has been therefore a simpler matter.

of a policy of perfection must be a work of slow growth, conceive it to be necessary that a 'working plan' should be laid down for the gradual development of a sound system and that, the wide breach, where it exists, between the peripatetic service and the administrative service must be gradually narrowed and eventually closed. In provinces which have in recent years undergone survey operations, no

criser course can probably be followed than either to select for the peripatetic appointments the best of the survey supervisors who have gained a practical mowledge of field duties, or to train existing circle officers up to the same standard. But a date should be named after which mere field experience and an acquaintance with the village land records should not, without much higher quali-

fications than these, admit a candidate to a circle appointment.

17. Taking a broad view of the subject, the Government of India have. upon a review of the conference proceedings and the letters with which they are forwarded, arrived at the tollowing conclusions. They deem that a serious obligation rests upon the State to utilize to the ir most extent for the benefit of the public service the educational system established in the country; that the time must come, as indeed in some parts of India it has come, when all officials required for the conduct of business connected with the land, excepting only those whose duties are of entirely a subordinate character, must attain the educational standard represented by a graduate's degree or some equivalent diploma; that it is of equal importance that every official who has to do with land administration should have learned by practical experience the conditions prevailing upon the land with which he will have to deal; that he should be tamiliar with its agricultural system, with the character and customs of the people upon it, with the methods and principles on which the record of changing facts and circumstances is maintained; that in this view the experience of the large peripatetic staff employed throughout the empire, to the number of several thousands, on duties which ensure the requisite experience, should, not be thrown away, that no opportunity should be lost of drawing from its ranks selected menof proved excellence for service in the higher appointments; and that in order to give effect to this policy, the educational standard of the peripatetic staff must be gradually so raised as to guarantee the intellectual fitness of the men, who, are to of drafted from it. With the advance of education, increasing competition for pensioned employment, and a widening opportunity of promotion to the upper grades of official service, there will, in the opinion of the Government of India, be no need to tear that the field service will fail to attract candidates of high educanonal attainments

Such a result would be desirable in the interests alone of the maintenance of a correct land r cord and of the proper training and control of the village subordinates by whom it is maintained, but it has an even higher importance in securing the efficiency of the higher official service upon which the conduct of the land administration of the empire mainly devolves.

### THIRD RESOLUTION.

## Utilization of Land Records.

1. In 1874 Her Majesty's Secretary of State pressed upon the Govern ment of India the desirability of utilizing the facts and statistics obtainable from village records with the object of collecting agricultural information, and, in a despatch of the following year on this subject, explained that the object aimed at by Lord Mayo's Government in proposing the establishment of agricultural departments had been the establishment of a specific branch of the administration whose prime duty it should be to suggest measures for the development of agricultural industry; that one part of this duty was to consist in the collection of statistics which might throw light on questions of agriculture and on the possibilities of improving the resources of the country; that the basis of the scheme should be the utilization of the records maintained by village accountants.

Four years later the Famine Commissioners, adverting to these injunctions, confirmed the Secretary of State's view, and recorded their opinion that 'the 'revenue system in the greater part of British India is such as to present 'unrivalled means of ascertaining in the fullest manner all necessary facts relating to agriculture, but that those means have nowhere been completely utilized 'or made as efficient as they might be.' They then recommended that a director of agriculture chosen for his knowledge of the people and particularly of the agricultural classes should be appointed in each province who would control the land record system; would advise the local government on all matters relating to agriculture and statistics, and superintend all measures designed to improve the agriculture of the country. The creation of imperial and provincial departments of land records and agriculture in and after 1881 was designed to fulfil the objects thus explained. The establishment of a scheme for the effective utilization in the interests of agriculture of information obtainable through the land records is therefore a primary duty of the directors of agricultural departments. The question was one of the most important discussed at the recent conferences.

2. The opening resolution of 1881, in which the duties of the new departments were first described, explained that an examination of the Famine Commissioners' recommendations in connection with agricultural enquiry showed that their final object was to urge, 'as' a practical outcome of an intelligent scheme of investigation, the policy of maintaining agricultural operations at the highest attainable standard of agricultural efficiency; that this policy included the prevention of deterioration as well as the attainment of positive improvement; that it was necessary therefore first to localize every agricultural defect, then to discover its cause, and finally to devise such protective arrangements as may remove or alleviate its injurious action. As an important illustration of the character of the investigation which was to be made, the examination of each agricultural tract in respect to its liability to suffer from drought on the one hand, or the extent to which it was or could be protected from drought on the other, was suggested. The whole scheme of investigation was afterwards briefly designated as 'district analysis.'

3. The form in which the programme of investigation was put forward in the 1881 resolution and the special attention which was drawn to the desirability of mapping out the tracts of a province in relation to their liability to failure from drought led in some provinces to a misconception of the scheme. It was assumed that a general enquiry into the agricultural condition of each district made once for all, and a special investigation of the liability of each part of it to failure from drought would meet the design of the resolution. It was not clearly apprehended that the scheme was to be slowly and gradually worked out; that one by one every agricultural defect should be in the course of time closely analyzed and carefully studied with a view to the possible discovery of remedial action; and that for the purpose of ascertaining the existence and extent of each defect, the utmost use should be made of the information which

the land records could be made to yield. Thus while in many parts of India

excellent reports, maps, and atlases were published in illustration of the general condition of each district, no precise enquiry was set on foot as to the agricultural circumstances of each village or group of villages; as to the particular defect or defects which prevented each locality from reaching 'the highest standard of agricultural efficiency'; or as to the possibility of remedial action in each case.

- 4. The enquiries, however, that were actually made in some provinces threw much light on the position. They proved that, notwithstanding the hereditary experience of the Indian cultivator and the special knowledge which he possessed of methods and appliances suited to the locality in which his crops are raised, many defects do exist in the agricultural condition or system of almost every district which, if they cannot be altogether removed, can at least be considerably modified and lessened. At the agricultural conference of 1890 which met Dr. Voelcker before his report was written, the necessity 'of laborious investigation before we can trace out the causes which have stimulated development in some parts of India and retarded it in others' was pointed out, and the advantage of utilizing village records as a basis for detailed enquiry was urged. Dr. Voelcker's report went far to prove the existence of innumerable defects in agricultural conditions and practices, and the importance in many cases of an intelligent analysis of facts and statistics, and of well-organized enquiry from village officers. The conference which reviewed Dr. Voelcker's report in 1893 took the same view.
- 5. So matters stood when the subject was brought before the recent conferences for consideration and discussion. It was represented to them that agricultural failure, i.e., 'failure to reach the highest attainable standard' might be '(1) of occasional, (2) of gradual, or (3) of persistent character'; that it was to be the object of the whole scheme of enquary to minimize agricultural distress and agricultural loss in each class of cases; and that the first step was to decide how far the land records machinery could be utilized in the investigations under each head.
- (1) Occasional failure was explained as "sudden distress due to unforseen calamity, such as failure of rain, half storms, inundations, etc., requiring, as a rule, immediate relief." In these cases the land records are of primary service to district officials as indicating the extent and character of the calamity. The functions of the director of the land records department are confined to organismig or to suggesting how to improve the system under which prompt and continuous information supplied by the records should be brought before the responsible authornies and to ascertaining that proper effect is given to the system. It is left to the district officers to take suitable action. The examination which was made at the recent conferences of the measures which have been taken in the last few years to utilize the land records for this purpose proved that the system now established in every part of India in which land records are maintained is excellent, and that the results have already been most satisfactory.
- (2) Graduat failure was explained as 'gradual deterioration due to ascertain ible causes requiring early and special measures of prevention and rehef.' Considerable distress had been known to have occurred in many parts of India in consequence of neglect to relieve the population of agricultural tracts which had suffered from cattle murrains, from swamping due to the interference of dramage by railway embankments or canals, from the growth of a noxious weed, and from other causes which gradually reduce the value of land or affect the prosperity of the people. 'In almost every province,' it was written, 'the detailed records now 'maintained under careful inspection by village officers provide, although in scattered forms and in troublesome detail, all the information necessary for indicating 'the serious deterioration of any agricultural tract; and it only remains to make 'provision for such a clear and simple abstract of the information and statistics 'embodied in the village registers as will enable district officers to grasp the 'pertinent facts without real difficulty or unnecessary waste of time.'

One of the most important results of the recent conferences has been the practical adoption of this plan. In every part of India, in which land records are maintained, a book is now to be kept up by each 'circle' officer, in which will be entered in English figures under appropriate heads such statistics as are calculated to show at a glance the advance or decline in

prosperity of every village; such for instance as the cultivated and irrigated area of the year, the arrears outstanding, the sales or mortgages of land, and Half an hour's examination of a circle book thus kept will indicate at once whether a village or group of villages is declining in agricultural condition; and this fact known, the cause of failure can be ascertained and remedial action suggested. It is important in the opinion of the Government of India that the recommendation, recorded in the proceedings of almost every conference, should be adopted, to the effect that the books should be periodically inspected by some responsible district official, so that within every few years the condition of every village should come under intelligent review, and that notes should be entered by the inspecting officer, explaining the cause of any marked or serious deterioration, and of any suggestions made or action taken to meet the case. Independently of the advantages of the system for purposes of current administration the series of circle books thus maintained will form an historical record of great value to officers who may be hereafter called upon to revise the assessments of land revenue. Directors of departments of land records and agriculture should be instructed to consider it one of their chief duties to ascertain that the circle books are punctually and intelligently examined in every district. On the other hand district officers should be required to communicate to the Director, for entry in his office ledgers, the proved existence of any serious agricultural deterioration that may have occurred in a locality.

(3) Persistent facture was defined as failure to reach the highest attainable standard, due to causes or defects of a more or less persistent character, and requiring prolonged investigation. Such causes or defects are, it was explained, want of irrigation, frequent liability to failure of rain, insufficiency in the wood or fuel supply, cattle diseases, plant diseases and blights, want of drainage, the prevalence of saline efflorescence, proved imperfections in agricultural practices,

the want of suitable manures, and so on.

6. It is to this class of cases that Dr. Voeleker's report chiefly refers. Many of the detects such as those enumerated demand scientific enquiry by experts including experimental investigations on the departmental farms or on the estites of the courts of wards or of landlords willing to assist in the work. This branch of enquiry will be dealt with in the succeeding resolution. But the land records and the land record establishments can often be utilized for providing a basis for more detailed enquiry. Thus the distribution of irrigation, the character of the rainfall in each tract, the extent of the wood supply can be ascertained from the records themselves. Information as to the occurrence of particular cattle and plant diseases, the areas affected by the outcrop of salts, facts as to agricultural practices, and other agricultural matters can be attained by well organized enquiry from the circle and village officers, to whom a series of questions bearing on the subject under investigation may be circulated.

7. These suggestions are sufficient to indicate the importance of the information which the land records and the land record establishments can under intelligent direction be made to yield. The plan of enquiry must, however, in each case be worked out by the director of the agricultural department with the assitance of the experts placed at his disposal; and whatever system be adopted, the work is one which in its broader aspects must extend over periods of many years. The necessity for detailed enquiries will probably never cease. Whether in the working plan which is to be laid down enquiry at any one time should be limited to one or two subjects was a question which was discussed at the recent conferences, but will be dealt with in the succeeding resolution. What the Government of India desire now to insist upon is that, whatever may be the agricultural detect which is brought under investigation, the officers of the agricultural department should, as a first step, consider how for the land records and the establishments maintaining them can be utilized for providing information necessary to the enquiry.

• 8. Although the relation of land record establishments to famine administration was not included among the questions placed before either the conference of 1893 or those recently held, it must not be forgotten that one of the objects with which the Famine Commissioners recommended the organization of those establishments as well as of the formation of provincial departments of agriculture and land records was in order that the administrative and executive

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officials responsible for dealing with famine might at all times have at their command both the fullest information regarding the condition of every agricultural tract and the people upon it, and in seasons of scarcity be provided with a well organized agency through which, in the first place, continuous intelligence of the state of every village and every suffering person in it would be communicated to them, and, in the second place, direct relief could be in case of need administered under their direction. These first objects of the land record machinery were fully considered in the famine codes drawn up in 1882, immediately after the constitution of the new departments had been directed. nately since those codes were first issued no serious famine or widespread scarcity has until now afflicted the country and time has been thus given to bring the establishments into good working order. Their utility has indeed been partly proved on the occurrence of sporadic distress in limited areas during the past 15 years. But full evidence of the immense advantages foreseen by the Famine Commissioners, resulting from the existence of a well organized "intelligence department," has only been brought now before the Government

9. The key note of the system is the division of the whole country into easily managed circles of 50 to 100 villages each. It has been estimated that in the temporary settled provinces there is at the present time at the disposal of the district officers an army of some 200,000 village officials who form a well trained and disciplined rank and file, commanded by a staff of 5,000 or 6,000 circle inspectors, who may be well compared to the commissioned officers of The duties laid down for the latter in the famine codes and by provincial rules are that in ordinary years they should, as already explained, provide the fullest information and statistics regarding the crops and agricultural conditions of every village, - a duty which in every province has in recent years been, so far as circumstances have admitted, well performed; and that in times of famine they should at frequent intervals visit every village and, if necessary, every house for the purpose of ascertaining whether any person or persons are suffering from want of food or from sickness; whether relief is distributed in accordance with directions received; and whether private charity is encouraged and organized; that they should promote the employment of labour on agricultural operations; invite applications to construct wells and other agricultural improvements; make known the places at which relief works are opened, the nature of each work, and the classes of persons to whom such work is open; conduct the distribution of gratuitous relief to persons unable to leave their homes; report on the price of food, the state of the people and cattle, the condition of the water-supply; and generally bring to the immediate notice of the district officials any occurrence deserving attention. In the performance of these duties each circle inspector has, to aid him, some 20 to 40 village officers.

of the empire are afflicted, the services of the land record establishments have proved of the greatest value, and have materially reduced the difficulties which on former occasions of famine resulted from the absence of organized

machinery.

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### FOURTH RESOLUTION.

# Scientific and national enquiry under imperial direction.

It has been briefly explained in the prefatory resolution of this series that the responsibility for maintaining and developing a 'national scheme of agricultural enquiry,' devolves primarily upon the imperial department of revenue and agriculture. The term 'agricultural enquiry' must here be understood in its widest sense. It must be interpreted to include investigations in all branches of science which bear directly or indirectly on agricultural interests and on the development of the products of the soil and the word 'national' must be held to apply to all enquiry which cannot, for sufficient reasons, be conveniently confined within geographical or administrative boundaries. The national scheme of agricultural enquiry thus explained embraces, so far as it has up to the present time been developed, the following sciences or fields of investigation:—

(1)	Geography		•	. Represented	by the	Survey	Department.
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- (2) Geology . . . By the Geological Department.
- (3) Meteorology . . (Including solar, magnetic and astronomical observations) by the Meteorological Department.
- (4) Botany . . . By the 'Botanical Survey of India.'
- (5) Economic Products . By the Department under the Reporter on Economic Products.
- (6) Veterinary Science . By the Civil Veterinary Department.
- (7) Bacteriology . . . By the Bacteriological Branch of the Veterinary Department.
- (8) Agricultural Science . By the Department of Agricultural Chemistry.
- (9) Intomology . . . By the National Museum at Calcutta.
- (10) Statistics . . . By the Statistical Department.
- (11) Forestry . . . By the Inspector General of Forests.

2. The chief considerations which justify the maintenance of imperial direction over investigations conducted in the fields of enquiry summarized in the preceding paragraph will be briefly noted.

The first consideration is that scientific investigations must, with few exceptions, be national and not provincial,—in other words, that scientific research cannot, as a rule, be confined within administrative boundaries. In 1890 it became necessary to point out to the Secretary of State how the system of provincializing investigation in the field of botany 'had led to the curious restriction of research to special localities or provinces, while others, forming in the aggregate the larger section of the empire, had been left without investigation of any kind.' But inequality of results is not the only defect which results from confining scientific enquiries to separate provincial action. The unnecessary duplication of Libour is another and perhaps more serious defect. For example, the economic products of two adjacent provinces are to a material degree the same, the exceptions forming but a small percentage of the whole. A cattle murrain again may be due to identical causes throughout India. It would be a waste of labour that simultaneous enquiries should be made by scientific experts as to the botanical character of the same plant in two contiguous areas, or that the bacteriological origin of an epidemic should be sought for at great cost to the State at every provincial centre. Such work can be done once for all at one place for at least a group of provinces.

The second consideration is the importance of securing first class experts for purposes of scientific research. The value of results depends mainly on the competence and qualifications of the investigator, especially in a country in which conditions vary much from those prevailing in Europe. In view of this circum-

stance and of the financial impossibility of providing every province with a staff of first class and highly paid experts in each branch of scientific research, it becomes necessary to place scientific investigation, as a rule, under central

direction.

The third consideration is that scientific investigation must be conducted on the basis of a well-considered working-plan. The development of the scheme cannot be entirely left to the occasional and partial initiation of individual governments. In the despatch of 1890, already quoted, it was shown that the distribution of scientific research has hitherto been unequal, both in relation to the sciences represented and to the areas covered by it, partly because no authority had been made responsible for initiating research in new fields, and partly because action taken in one province had not been taken in others. Systematic botany for instance in some provinces, and systematic geology throughout India, have been strongly represented for a long series of years, whereas the study of the useful and economic products of the country and the practical investigation of minerals had until very recently been neglected, while in some of those fields in which modern science has in recent years been working in Europe, such as for instance that of bacteriology, research has hardly commenced.

3. In accepting the responsibility for the general direction and control of the scheme of national research, the Government of India have no desire to exclude the co-operation of local governments and administrations. They would, on the contrary, wish to obtain their advice and assistance at every important step that may be taken towards the development of the scheme, and to receive for favourable consideration any suggestions for initiating or extending scientific research, of which the importance may be shown. Nor will they refuse, whenever circumstances may admit to transfer any expert attached to an imperial department to the temporary or partial control and direction of the provincial authorities. Effect has indeed in recent years been given to this policy by placing officers of the geological and botanical departments for a definite period under the orders of a local Government, and again by airanging that the services of certain officers of the meteorological department should be shared by the imperial and provincial authorities. Thus the national character of the scheme of research does not altogether preclude provincial independence and co-operation.

4. In 1881, when the orders of Her Majesty's Secretary of State were received for the creation of agricultural departments upon which the responsibility of organizing a scheme of enquiry was to be placed, the position was found to be this:—Geographical exploration was in the hands of a large imperial department of survey; geology was represented by a well equipped staff of imperial experts; research in systematic botany was confined to Bengal and the North-Western Provinces. A meteorological department comprised one imperial officer and four officers partly imperial and partly provincial. Astronomical, magnetic and solar observations were shared by Madras, Bombay and the Government of India. Forestry was represented by provincial and imperial departments. No other science found a place in the scheme. Since 1881 material expansion, sometimes of the investigating staff, sometimes of the programme committed to them, has been effected. A brief account will now be given of the measures which have been taken for the development of enquiry in each field of investigation since that year.

5. Geography was in 1881 represented by a well equipped and important survey department, of which the cost to the State considerably exceeded 20 lakhs a year. The programme which it had undertaken was a large one and may be briefly described as the trigonometrical, the topographical, and the cadastral surveys of India. In 1881 the first of these great surveys had almost approached completion. Considerable progress had been made in the second, while the third was shared with local governments, each of the presidencies for instance having separate cadastral departments of a professional character. At the same time the recently introduced policy of financial decentralization augmented the tendency in many provinces to effect cheap cadastral surveys with non-professional establishments, thus entailing a danger that the provincial maps could no longer be accepted for embodiment in the geographical charts of the professional department.

Previously to 1881 financial considerations had required that imperial expenditure on geographical survey should be reduced. An immediate limit of 20 lakhs had been laid down. But the sudden reduction of a long established service was found impossible, and shortly after 1881 the alternative was adopted of diverting a large portion of the staff from unremunerative to remunerative The latter was found in the detailed surveys of forests and of agricultural For this purpose local governments were invited to permit the professional parties to lay down for each district a skeleton map which should be scientifically connected with the stations of the trigonometrical charts, as a basis for the field or cadastral maps plotted in by the cheaper agency, and were asked at the same time to utilize the survey officials for instructing the local surveyors. This policy was carried out to its fullest extent in the Central Provinces, where almost the entire survey was conducted on these principles. Partial effect was given to it in the North-Western Provinces, Burma and Assam. Nothing could be done in provinces in which as in the Punjab cadastral maps were approaching completion by a well trained local agency, but on the other hand in provinces where the local agency had not been trained, much of the field plotting itself had to be done by the professional surveyors

The advantage to geographical science of the system advocated is that wherever the field maps have been thus professionally connected with the trigonometrical stations, new topographical details, entered from time to time as changes in the features of the land surface may require in the field maps, can be at once transferred to the geographical charts.

Simultaneously with the development of the large geographical scheme, as represented by the three important branches of survey, other scientific work, such as tidal observations, latitude investigations, and cartographical development, has been carried on by experts of the department.

In the meantime the staff of the imperial department has been gradually reduced, and will, as the demands on it diminish, be brought under further contraction. At present the recent annexation of Upper Burma, the development of the North-Vestern frontier, the opening of a cadastral survey in Bengal, the new requirements of forest departments, and the uncompleted portion of the topographical scheme in the older provinces, form an extensive programme, for the execution of which large establishments are still required.

6. Geolog v has for many years past been represented by a strong corps of experts which till 1881 was mainly devoted to the scientific examination of rocks and strata. After 1881 the policy was introduced of directing the attention and labours of the geological officers also to practical investigations. In 1893, the department was reorganized. Scientific exploration was, as a basis for the study in detail of the mineral resources of the country, still to hold the first place, but a small section of the officers employed, including, whenever required, experts imported for temporary employment, was set apart for the special examination of mineral fields. Changes were made in the rules under which recruits admitted into the department were required to undergo practical training in mines or in laboratories. At the same time the principle of decentralization was so far adopted as to admit of the services of a geological officer being temporarily transferred for sufficient reasons to any provincial government. Recently an inspector of mines has been attached to the department.

by provincial departments. The Famine Commissioners laid much stress on the promotion of meteorological enquiry. It was, they wrote, of primary importance that meteorological observation should not only be maintained in complete efficiency, but also so strengthened and improved as to ensure the early and punctual supply of information to officials and to the public of weather conditions and prospects. Protection against famine, the safety of shipping, warning against floods, were objects to be held in view. Since 1881 the department has been materially strengthened. A second European expert has been attached to the central office. A complete system of warning signals has been established along the coasts. The number of observing stations has been considerably increased inland. Information is brought by telegraph from 116 instead of as formerly from 50 of the principal stations; detailed statistics illustrated by charts are daily despatched by post, and an abstract of them by telegram, to every part of ludia. The character and causes of meteorological phenomena

which occur on the continent or on the adjacent seas are being carefully worked out. The provincial officers, who have other local duties not connected with meteorology to perform, conduct their meteorological work in co-operation with and under the general guidance of the central department and furnish the local

governments with such supplementary details as they may require.

8. Botany like geology is a science which has been officially represented from the earlier years of the century. But as was long the case in Europe investigation was confined to the field of systematic botany, 1.e, to the collecting, arranging and naming of species and varieties of plants. Physiological botany and the economic and agricultural uses of plants were not made the subject of organized enquiry. As systematic botany was at one time a favourite occupation of most men with scientific training and tastes, much had been done independently of official agency by medical officers and others in many parts of India. But no organized scheme had ever been worked out for the whole country. In 1881 two officers, one at Calcutta and one at Saharanpur, were officially engaged on completing the botanical survey of Indian plants, but their labours were practically restricted to the two provinces of Bengal and the North-Western Provinces in which they were located. In 1885 a third officer was, at the request of the Government of Madras, attached to that Presidency. Thus, of all India, only three provinces were included in the area of botanical enquiry.

In 1890 the Government of India, in communication with the Kew authorities, expanded the scheme of botarical investigation. The Calcutta officer was placed at the head of a 'botanical survey of India;' the entire empire was, for the purposes of the survey, divoced between the three experts, with the occasional assistance of a fourth in Bombay; botanical investigation was to take as far as possible a practical direction; and the officers of the proxincial departments of agriculture were to co-operate with the botanical officers in

arranging working-plans of enquity.

Whether in view of the needs to be met in other branches of scientific investigation the staff employed on the botanical survey of tudic can always be maintained at its present strength, is a question which is still under consideration.

9. The economic products of India had not previously to 1831 been brought under systematic investigation. Much scattered information had been embodied in official and private publications, in scientific journals and the like, but was of little practical use, because it had not been collated and published in any accessible form. Advantage was therefore taken of the various requisitions made for collections of the products of Irdia, on behalf of a series of international exhibitions ending with the Indo-Colonial Exhibition of 1889, to allot to an expert official the duty of making a full collection for all India, illustrated by a catalogue raisonnée which has recently been completed and published as a 'dictionary of the economic products of India.' The work has occupied to years. In 1887 the appointment, hitherto a temporary one, was made permanent. The collections were placed in the national museum at Calcutta, and the officer holding the appointment, whose duties had been, pending the completion of the dictionary, confined to the collation of matter already recorded, is now engaged in making supplementary investigations regarding those economic products in respect to which information is wanting or incomplete.

no. Veterinary science.—This includes the investigation of animal diseases, and of the means by which they may be prevented or cured. The enquiry is one of great importance to agricultural industry. The annual loss due to animal disease has been estimated in crores of rupees. It has indeed been officially stated by the local Government of one of the northern provinces that in the course of any five years the destruction caused by rinderpest alone was greater

than that caused by drought.

Up to the year 1881 the only step taken towards serious investigation was the appointment in 1808 by Lord Mayo's government of an important Commission whose report fully confirmed the necessity of further enquiry and of well organized measures. No further action, however, was taken until 1800, when proposals were sanctioned by Her Majesty's Secretary of State involving the attachment of a veterinary officer transferred from the influence staff to every province and of two officers with central duties to the imperial department of

revenue and agriculture. A scheme was then drawn up for a so-called veterinary survey of cattle and of cattle diseases. The survey is primarily directed by one of the imperial officers who is engaged with the co-operation of the provincial officers in collecting and collating information throughout India regarding the various breeds of cattle and other animals useful to agriculture in the country

and of the diseases to which they are subject.

11. Bacteriology. - Simultaneously with the veterinary survey, investigation is being made as to the possibilities of preventing or curing cattle disease. The treatment of many diseases is known, and veterinary schools under the direction of the provincial officers have now been established at almost every provincial centre for the instruction of native practitioners. A lead in this direction had indeed already been given in Bombay, the Punjab and Madras. But no successful method of dealing with the most fatal and destructive epidemies, such as anthrax, rinderpest, and surra—a disease confined to hot and moist climates had yet been discovered. Three possible systems of dealing with them had, from time to time, been suggested which may be summarized as extermination, segregation, and inoculation. The first of the three, extermination of diseased or suspected animals, is the method in which most confidence is placed in European countries, but, owing to religious prejudices, is impossible in India. The second, segregation of infected animals, cannot be effected without legislative measures and a large staff of inspectors or police. Various proposals have since 1881 been submitted to the Government of India for legislative action, but have been, with the general concurrence of all local Governments consulted, condemned in view of the harrassment to the people and the great expenditure to the State that they would entail. The third measure, inoculation, which demands bacteriological investigation, is therefore the only preventive measure that may be possible, except indeed in those cases in which medicinal cures can be discovered. In this view the services of a competent expert, Dr. Lingard, were obtained from home, and a bacteriological laboratory was established at Poona. The climate, however, not proving favourable for laboratory investigation, the institution was transferred to a colder site in the Himalayas. In the meanwhile the character and causes of the destructive epidemic, known as surra, of which the wide distribution had not hitherto been suspected, and which is due to a blood para-ite, of which the life history could be worked out in any climite, were investigated by the expert at Poona, and the valuable results of his researches have already been published.

The Government of India is now considering the desirability of strengthening, by the addition of a second expert, the bacteriological staff attached to the Himalayan laboratory. Rinderpest, which was declared by Lord Mayo's Commission to be more destructive than all other diseases put together, and which is suspected to be probably amenable to vaccination, will be the primary subject of investigation. The enquiry is one to which special importance is attached, in view of the fact that it can only be conducted in a country in which, like India, the slaughter of suspected animals is not compelled by law. The discovery wherever made of an effective vaccine for rinderpest would therefore be

a boon to every country in the world.

12. Agricultural science is a field in which provincial, as contrasted with national enquiry, can be usefully carried on. Indeed most of the work must be done by local observers and experts. Nevertheless it was deemed that, as urged by a conference of provincial officers in 1885, the services of a first class agricultural chemist of European reputation as an investigator of many difficult problems of importance connected with soils and cultivation throughout India, would, if attached to the imperial department, be of considerable use. His main duties would be, in consultation with provincial officers, to coordinate scientific investigations, to initiate enquiries, to construct working-plans for provincial farms, and generally to guide with his advice the course of experiment and to preserve continuity of action. He was intended indeed to be little more than the professional adviser of provincial departments.

It was in pursuance of correspondence with Her Majesty's Secretary of State on this subject that Dr. Voeleker was deputed by the Royal Agricultural Society of Great Britain to 'advise on the best course to be adopted in order to apply the teachings of agricultural chemistry to and in order to

effect improvements in Indian agriculture.' He fully confirmed the advice of the 1885 conference. He gave a long list of questions which demanded scientific investigation; dwelt on the necessity of scientific advice to provincial departments; explained the advantage of central direction for the preservation of continuity; recommended that instruction in agricultural chemistry should be provided for national colleges of agriculture; and urged that 'general agricultural enquiry 'could not be conducted without men who had made agricultural chemistry a particular study. The conference which met Dr. Voelcker in 1890 supported his opinion that an expert was required for purposes of scientific investigation independently of the needs of agricultural education. Acting on this advice the Government of India applied for the services of two experts—one for assisting in the conduct of laboratory experiment and for lecturing in agricultural colleges; the other for the more important duty of guiding general agricultural investigation. The valuable report which Dr. Voelcker, himself an agricultural chemist, had made on the general conditions and needs of Indian agriculture, gave sufficient promise that the measure would lead to the ultimate development of the sound working-plans of scientific enquiry and experiment. Two experts selected by Dr. Voelcker, under whom they had served as assistants, were accordingly deputed for a term of five years. Sufficient time has not yet been afforded to judge of the practical success of their mission.

13. Entomology is a science which, as applied to agriculture, must be held to include investigation into the causes of all plant diseases. The loss occasioned by diseases of plants is even greater than that caused by diseases of animals. For instance, the value of wheat annually destroyed by the weevil alone is estimated at some crores of rupees. As in the case of cattle diseases, there are two distinct branches of enquiry—the one a survey of plant diseases, the general distribution and character of each, and the extent to which damage is caused by them; the other an investigation as to the causes of each disease, and as to the possibilities of prevention or remedial action.

Again, the diseases themselves must be classed under two broad divisions, viz, those which are due to insect pests, of which the life history is known, or can with comparative ease be worked out, and those which are due to obscure blights, of which the origin and transmigrations are imperfectly understood.

Up to 1888 entomology had not been represented. And since that year the only agency which the Government of India has had the opportunity of employing on research in this field has been one of the officers on the staff of the national museum at Calcutta, by whom a survey of the insect pests injuriously affecting agriculture was commenced in 1888 in correspondence and consultation with the officials of provincial departments of agriculture, and by whom, under the direction of the Trustees, a great deal of valuable information as to the character and distribution of insect pests has since been collected and published. The importance of prosecuting such enquiries with vigour under competent experts has been urged at many of the recent conferences, and the question of expanding the scheme of investigation with the view of covering the whole ground of enquiry is under the consideration of the Government of India.

The subject is one which has received considerable attention in the United States under the direction of the Washington agricultural bureau, and it is satisfactory to learn from the reports published by the Indian museum officer that many of the entomological enemies to agriculture are common to India and America, and have been more or less successfully combated to the material advantage of agricultural interests in the latter country. Practical results ought therefore, when the agricultural community are sufficiently educated to accord their co-

operation, to be quickly achieved.

14. Statistics may properly be included in any scheme of scientific research, and occupy indeed the first place in the programme committed to the special departments created under the orders of Her Majesty's Secretary of State in 1881. The commercial and agricultural statistics of each province had, from the time when they were first collected, been, as a rule, reviewed and turned to practical use by the local authorities, but no measures had until recently been taken for their comprehensive examination and review by any central bureau. In 1895 proposals were submitted to and sanctioned by Her Majesty's Secretary of State for the constitution of an imperial department of statistics.

It was explained in the resolution announcing this measure that the disconnected manner in which provincial statistics had hitherto been compiled and published seriously detracted from their value; that their intelligent examination, collation, and discussion was necessary in order to secure uniformity and to render them as useful as they might and should be; and that they would henceforth be placed under the control of an officer skilled in such matters who would deal with them continuously upon a uniform plan, and would collate and publish the results in a properly digested form. The first series of reviews will shortly be issued by the newly constituted statistical bureau.

15. Forestry is a science which has during the last 20 years received much practical attention. A properly organized department was created in 1864, and has from that time continuously been under the central guidance of expert officials brought from Germany, to which country India owes the successful introduction of scientific forestry into this continent. The executive administration of forests in each province is in the hands of the local authorities, but the imperial government has nevertheless a large share in developing the system and principles upon which the science of forestry is practically applied. All forest officers may be said now to be experts, and for the most part their scientific investigations are carried out under the direction of the local governments whom they serve. On the other hand the education of the European officers in the science of forestry is provided for at a college supported by the imperial government in England, and of the native officials at a national school directed by an imperial officer in India. All schemes for the management and development of provincial forests technically called 'working-plans' are in their scientific aspect scrutinized and corrected by imperial officers; and the forests themselves are periodically visited by an imperial Inspector General with a view to the guidance of the executive officials in the scientific investigations which are to determine the character of the trees adapted to each locality and climate and the appropriate treatment of them. Finally, it is the task of the Government of India to formulate, in consultation with local governments and the imperial experts, the broad principles upon which the scheme of investigation and development is to be based.

16. The share in the national scheme of the agricultural enquiry which devolves primarily upon the imperial authorities has now been explained; the measures taken, since the new department was created in 1881, towards the expansion and promotion of scientific and agricultural enquiry under central direction have been briefly described; and the position in which the programme now stands has been roughly indicated. There are still many defects in the general scheme. It is still unequal and incomplete. What may be termed the older sciences—geography, geology and botany—continue for instance to occupy a much greater share of the State expenditure devoted to scientific investigation than the newer sciences which comprise researches into the obscure diseases of animals and plants. Long standing departments have profited by the traditional respect which has been paid to them. Those of more recent birth have had to struggle against financial difficulties and against the opposition which is necessarily offered to anything new. The Government of India have not omitted to take under consideration the question of equalizing the claims of each branch of scientific enquiry, and will as time goes on take such opportunities as may offer themselves of expanding investigation in the more modern fields of research

17. The Government of India cannot, however, work alone. In view of the considerations which have been explained they are compelled to initiate and organize under central direction the various departments of national enquiry which have been described, but the work that is done in the field requires the active and sympathetic co-operation of all local and provincial authorities. As already indicated, this principle has been recognized by the Government of India in decentralizing, so far as it has been possible, the operations of the survey, of the geological and of other departments, of which the officers have been temporarily placed under the orders of provincial authorities. The occasion is now taken to explain to local governments and administrations the material aid which can be given to the development and to the effective working of the scheme by the active co-operation and intelligent advice of the provincial departments

of agriculture. Already in the proceedings of the recent conferences the Government of India is pleased to observe that strong recommendations have been recorded in favour of promoting active research, in connection with the nature, prevention and cure of plant diseases due to insect pests and other more obscure causes. So too at the agricultural conference of 1893 a request was made that botanical investigation might be made to take a more practical direction. Appeals such as these for the extension and development of scientific enquiry from departments and officials who have the opportunity of observing in the course of their field duties the real needs of the agricultural community will at the same time assist the Government of India in developing the scheme of investigation in right directions and strengthen their hands in organizing on a sound basis a

staff of scientific investigators.

18. But the duties of agricultural departments will not end here. officers of the departments should take every opportunity of working out, in conference and personal consultation with the expert investigators, a plan of operations, and of assisting them in obtaining the facts and statistics which they may Thus in the case of botany they should explain to the botanical expert when he visits or is invited to the province in what directions further information is required regarding agricultural plants, and should assist him to compile, and if necessary to publish a complete account of the field crops, fodders and other useful products of the locality. Similar action may be taken in the case of minerals in consultation with the geological officers. Again, they should make themselves acquainted with the measures being taken by the veterinary officers for the survey and study of cattle disease, and should assist them in obtaining the information which they may wish to collect from agriculturists. They should bring to the notice of the reporter of economic products any facts and details which are likely to be of interest to him, and supply him freely with information under all branches of their work which it may be desirable for him to publish; they should bring to the notice of the forest officers or of the authorities responsible for the administration of land the needs of each locality for forest or fodder reserves, and should assist them to devise useful schemes by which requirements may be met. Above all, they should take the utmost advantage of the advice and guidance of the agricultural experts attached to the imperial department whose services have been freely placed at their disposal by the Government of India, and who themselves stand in need of the local knowledge and special experience which only the provincial officers possess.

If during the next few years the active and intelligent co-operation of the provincial officers is thus accorded to the various departments and experts who are engaged in the investigations which directly or indirectly are required by agricultural interests, the Government of India are assured that, with the advice and assistance of local governments and administrations, they will be able to effect

material progress in the great national work of scientific research.

#### FIFTH RESOLUTION.

### Scientific and local enquiry under provincial direction.

1. It is important to bear in mind that the creation of agricultural departments in India has been due to the occurrence of famines. The Commissions appointed on the occasion of two serious famines, in 1866 and 1878, to advise the Government on the action to be taken for the mitigation of distress caused by failure of harvests in the future, recommended, as a principal measure, the creation of agricultural departments for the institution of scientific enquiry and experiment which should lead to the gradual increase of the food-supply of the country and to the greater stability of the agricultural outturn. The scarcity by which so many parts of the empire have, in the present year, been afflicted, brings renewed importance to the main object for which agricultural departments were designed, and imposes fresh responsibility upon all local Governments and Administrations to give the fullest possible effect to the policy advocated, a policy which was explained in the Famine Commission's report of 1880 in the following words:—

'Our report' they wrote 'has clearly shown how greatly agriculture pre'dominates over all other interests and employments in which the people are en'gaged; how essential we think it that technical agriculture should be called
'in to enable the productive power of the soil to be applied in the most effective
'manner, not merely to add to the wealth of the country, but also to secure a
'food-supply which shall keep pace with the increase of the population.'

2 Ir the opening Resolution of 1881, in which the programme of the new department constituted was set forth, the Government of India endorsed this view; they explained that the chief aim set before agricultural departments by the Famine Commissioners was 'the maintenance of agricultural operations at the highest attainable standard of efficiency.' They admitted that the first step must be the organization of machinery by which facts and statistics could be collected; that the ascertainment of agricultural defects was necessary before remedies could be provided to cure them; that the departments themselves must be made financially useful to the administration previously to embarking upon schemes involving material expenditure; that as it would only be through, and by, the native community, that agricultural improvements could, on any important scale, be carried into the country, measures must be taken to secure their co-operation by a proper system of intelligent instruction in the schools; but they agreed that when preliminary action had been taken to attain these objects, the principal efforts of the departments were to be directed to ascertaining how agricultural defects could be cured; by what methods agricultural produce could be increased, and by what measures the stability of the agricultural outturn could be strengthened and maintained.

3. During the first few years after the constitution of the provincial departments the Government of India were content to know that the new establishments were devoting their main attention to the organization of the system under which agricultural facts and statistics were to be collected with a view to their utilization—firstly, for the introduction of remunerative reforms into the land revenue administration; and secondly, as a basis for agricultural experiment and improvement. They proposed, however, that when sufficient progress had been made in this direction, renewed attention should be drawn to the main object for which the new departments were created. And an earlier occasion than that now presented would have been taken to discuss with local Governments and Administrations the general plan on which agricultural experiment and reform should proceed, but for the desire of Her Majesty's Secretary of State that on a matter of such great importance to the country the opinion of an acknowledged agricultural expert should first be obtained. It was in accordance with this view that Dr. Voelcker, the consulting chemist to the Royal Agricultural Society, was deputed to this country with instructions 'to 'advise on the best course to be adopted in order to effect improvements in

'Indian agriculture.' Acknowledging the judiciousness of a measure which was designed to prevent the inauguration of extragavant and ill-considered schemes of agricultural reform, the Government of India deemed it wise to take the utmost advantage of Dr. Voelcker's mission by inviting local Governments and Administrations to depute such officers and experts as might be most competent to assist him with their combined advice to meet him, on the conclusion of his first tour round India in 1890, at a general conference, the object of which was declared to be 'to secure the enunciation by the Government of India of those general principles which it is required to lay down in such form as will primate facie be acceptable to local Governments. Dr. Voelcker availed himself of the advice of the conference, of the value of which he recorded his acknowledgments, in the exhaustive report which he submitted two years later and in which he recommended that positive action should be taken in many directions. Again the Government of India considered it desirable that, before dealing with these recommendations, or formulating principles based upon them, a second conference of selected officers and experts from all provinces should be assembled in 1893 to discuss the measures finally suggested by Dr. Voelcker. Government of India were thus constrained to await not only the recommendations of Dr. Voelcker himself and of the conferences which examined his proposals, but also the views and opinions of local Governments and Administrations, before endeavouring to formulate the principles upon which the agricultural reforms advocated by the Famine Commissione's should be attempted. In order to ensure a full and careful consideration of the questions concerned conferences were held for a third time in each province during the recent cold weather. The time has now come when His Excellency in Council is in a position to announce the general plan upon which the provincial departments of agriculture should be called upon to base their efforts to fulfil the principal object for which they were designed and created.

4. There is perhaps no subject upon which more diverse opinions have been expressed than that of the possibility of improving under official direction the agricultural conditions of India. It has been held that the natives of an oriental country have learned by experience the methods best suited to their own soils and climate; that practices successful in the western are unsuited to the eastern hemisphere; that the lessons taught on an English farm have no bearing on the cultivation of an Indian field; that the labour-saving machines of Europe and America are useless in a country where manual labour is extraordinarily cheap; that interference with the indigenous system of agriculture is dangerous; and that above all officials who have had no agricultural training are less suited

than any others to direct or suggest reforms.

While admitting that these and similar arguments require that great caution should be exercised in framing official schemes for the improvement of agriculture in any part of the empire, the Government of India cannot allow them to be accepted as barring the prosecution of official effort. The time has indeed arrived when neither the imperial nor provincial Governments are justified in taking up any such position. Putting aside all other considerations, the strong expression given to opposite views by the two Commissions appointed by Her Majesty's Secretary of State to advise the Indian Government on these matters, viz., by the Famine Commission of 1880, and by the special expert sent out ten years later-views confirmed by conferences of selected officers and experts from all provinces—has practically taken the decision of the issue out of their hands. At the same time the Government of India are convinced on independent grounds that official direction of efforts aimed at agricultural reform will be, and indeed has been, in this country productive of practical results of importance. It is true that hitherto, in accordance with the deliberate policy put forward in 1881, and for the reasons already explained, the attention of agricultural departments in the provinces has been diverted from rather than directed to positive agricultural reforms; that they have been urged to effect financial economies and to organize eareful schemes of agricultural enquiry before entering upon a serious campaign in the field of agricultural experiment; that they have been told not to expect widespread results until the educational system of the country has been improved. Nevertheless in some provinces, and notably in the two presidencies of Madras and Bombay, not only has considerable advance been made in establishing schemes of useful

and scientific experiments under the direction of competent experts, but examples have been forthcoming of their financial value to the State and to the agricultural community. Failures have, it is true, been numerous, but as pointed out at the Bombay Conference a failure means at least success in setting a doubtful question at rest while one financial success outweighs the cost of many failures. A few instances, noticed in the proceedings of the recent conferences or in Dr. Voelcker's report, may be given of substantial and profitable results which amid many failures have followed agricultural investigations officially directed.

5. (1) In 1877 a conference attended by officers of the geological and of the revenue and irrigation departments of more than one province, of whom two were the late and present secretaries of the imperial department of revenue and agriculture, was held in a district of the North-West Provinces for the purpose of discussing the possible methods of reclaiming lands rendered unculturable by an excess of salts. There are in various parts of India, and especially in the north, several thousands of square miles of lands thus excluded from cultivation. An elaborate scheme of experiments including flooding, drainage, the application of chemical and other manures, and various methods of agricultural treatment, was laid down by the conference, and was carried out by experts of the agricultural and irrigation departments. After some years, a system of treatment, within the reach of any enterprising agriculturist, was developed which admits of the profitable reclamation of saline lands hitherto condemned as unculturable. Although the widespread extension of the process of such profitable reclamation cannot be expected until the land-owning classes have been so educated as to take spontaneous interest in the work, yet the results obtained have proved that a material addition to the cultivated area of the country can, in the course of time, be made, and that salme land once thoroughly reclaimed may be made capable of producing excellent crops. It is estimated that every hundred square unles that can be recovered will, if, as is often the case, the land is within reach of the canals, produce annually upwards of a million of maunds of food-grains.

(2) In Bombay the Agricultural Department undertook the introduction of European methods of manufacturing dairy produce. A Swiss expert was imported and experiments were set on foot. The following account of the results is given in the proceedings of the recent conference held in the Bombay Presidency. 'No enquiry was necessary to prove the superiority of the English and continental methods. What was essential was to popularize the improved methods and teach the use of improved machinery. Local dairies were established at Poona and Bombay. The demonstration was successful and as success was secured the departmental dairies were closed. Up to date about five lakhs of rupees worth of improved dairy machinery has been imported and the improved methods have spread throughout India. Milk separators are now privately set up in villages on railway lines and the separated cream imported to cities where it is made up into butter whence it is largely exported to foreign countries. The price of milk in out-lying villages has risen and milch cattle have increased in number.'

The success obtained in Bombay led to the temporary transfer of the Swiss expert to the North West Provinces where within two or three years he was established on the very saline lands which were visited by the conference of 1877, and which have been since converted into a profitable dairy farm whence dairy produce is now exported to Assam, Baluchistan, and other remote parts of India.

(3) Another experiment, initiated in 1885 at the instance of the Agricultural Department in a district of the North-West Provinces, and referred to in Dr. Voelcker's report, has borne fruitful results which have been recently noticed by the local Government. Land 'which was mostly a net-work of ravines affording grazing of the poorest description,' was experimentally enclosed as a fuel and fodder reserve. An expenditure of R3,000 has at the end of 10 years brought in an annual income of over R1,000 from the wood and grass raised in what had been, as Dr. Voelcker observed, simply waste-land. There are, it is believed, several hundreds of square miles of waste ravine lands on the banks of the large rivers of Northern India, of which the reclamation would be of material advantage to agricultural interests, and the success of the experiment has already led to the extension of the system in similar tracts.

(4) One more example may be given of material financial results obtained by investigations conducted in a scientific basis under official direction. Between 1870 and 1880 careful field-to-field enquiries were made in the North-West Provinces and later on by the agricultural and canal departments in the Bombay Presidency as to the cost of applying canal irrigation to cultivated land. These have led directly and indirectly to an improvement in the canal revenue of something like thirty lakhs a year not only without detriment to, but with distinct advantage to, agricultural interests, in view of the fact ascertained in both Provinces that the lavish use induced by unduly low rates of canal water on unmanured land leads to its deterioration.

These illustrations will suffice to indicate that important financial and agricultural advantages can be secured by experiments and investigations intelligently conducted under official direction. But they also show that the controlling officials must be assisted by competent experts; that continuity of intention and effort is necessary; that occasional success can only be obtained amid many failures; and that a long period of years is required for the definite

ascertainment of positive results.

6. The Famine Commissioners strongly insisted on the necessity of employing, under the general direction of the provincial departments of agriculture, competent experts trained at home. 'There must' they wrote 'be employed a certain limited number of persons possessing superior technical and scientific knowledge of practical agriculture, whose task it would be to aid the Government in its 'endeavour to introduce improved methods of cultivation. These should be 'trained specialists and their number might probably be at the rate of two or 'three to a province and in all cases their scientific training should be followed by a year of practical application to agriculture before they are sent out to The agricultural conference of 1890, while considering it essential that a director of an agricultural department should be provided with competent expert assistants, contemplated the possibility of their being eventually obtained from high class agricultural colleges in this country, but admitted the necessity in the meantime of a European training. This view was confirmed by Dr. Voelcker and by the agricultural conference of 1893. Dr. Voeleker advised that the expert assistants employed 'should have passed through a training such 'as that given at Cirencester or similar institutions followed up by-and this is 'essential-subsequent practical experience on a farm.' 'The reservation' he added 'as to practical experience is in my opinion so important that it constitutes 'my reason for advocating the employment, at first at any rate, of European 'rather than native assistants, though it is quite possible that natives will 'occasionally be found with the necessary qualifications.' The conference of 1893 endorsed this view ma resolution to the effect 'that it is essential to the interests of agricultural improvement that there should be in each province a highlytrained technical assistant to the Director of agriculture, and that unless and until natives sufficiently well trained and qualified are available, he should be a 'European expert.' They further urged that the expert should be supplemented by a staff of native assistants trained in this country and that suitable institutions should be established for their education. The conferences recently held have in all the larger provinces supported the recommendations of the conference of 1893.

7. Influenced by this strong consensus of opinion, the Government of India have arrived at the conclusion that the time has now come when in every province in which no such arrangements have yet been made, a definite scheme should be drawn up under which a strong and efficient staff of agricultural experts will be within a limited period placed at the disposal of the provincial department of agriculture, and that, as recommended by the conference of 1893, unless and until natives sufficiently well trained and qualified are available, the staff should include a European expert. They are aware that the present moment is one at which no avoidable expenditure on new establishments can be immediately proposed, and that they must at present be satisfied if a programme is arranged, with due deliberation and regard to future requirements, to be carried out as soon as circumstances admit. But the very cause of present financial difficulties, famine, is in itself, as the Commissions of 1866 and 1878 have indicated, the strengest argument which can be used in favour of expenditure as soon as financial pressure is relieved of which the main object is increase of the

food-supply; while the few illustrations which have been given of the financial and agricultural advantages which have already followed intelligently directed experiment, indicate the remunerative character of the outlay which will be incurred, and the increasing protection which will be afforded thereby to the agricultural community against the difficulties and distress in the seasons of failure which must inevitably occur from time to time in future years.

8. These observations do not apply with equal force to all provinces. In the two presidencies of Madras and Bombay, for instance, the measures already taken or contemplated for the equipment of the agricultural department are possibly adequate; while in the two provinces of Burma and Assam where agricultural conditions are of exceptional character, and where rice is the staple product, action is not so urgently called for as in other parts of the empire. But the Government of India desire to be informed by every local Government and Administration what in their opinion will be the full staff of agricultural experts and assistants which should, when circumstances admit, be placed under the control of the provincial department, in order to enable it to efficiently prosecute its

primary and most important duty.

G. The employment of European experts and a trained staff of assistants involves the establishment of experimental farms. On this subject nothing has been recorded in the proceedings of the recent conferences which affects the opinion of the Famine Commissioners and of Dr. Voelcker that 'experimental enquiry conducted by means of experimental farms is a necessity in India for the development of agricultural improvement.' To what extent experimental farms should be multiplied in any one province is a question which it must be left to each local Government to decide from time to time as the scheme of agricultural experiment is developed. 'The decision must' writes Dr. Voelcker 'be partly based on considerations of expenditure and staff, but the main consideration should be whether there is anything definite to learn, a particular ques ion to solve, and whether this has any relation to the agriculture of the country around.' In the meantime the Government of India have no hesitation in requiring that the definite scheme for which they have called should include at least one central experimental farm adequate both in area and in the staff with which it is equipped to ensure the conduct of experiments on the system advocated by Dr. Voelcker.

10. It has been frequently urged that a single experimental farm in a large province is on account of the varying character of soil, climate and other agricultural conditions inadequate for the purpose of testing suggested improvements, for ensuring the applicability of methods more or less successful in one locality to other parts of the province; or for bringing useful results to the notice of the agricultural community of various districts. It was partly for these reasons that Dr. Voelcker advocated the establishment of supplementary 'demonstration farms' on which the results of useful experiments might be tested and exhibited. The Government of India are not afraid to look forward to a time when native gentlemen and landlords under the influence of a well-designed system of general education will undertake the expansion of experiment and demonstration on their own estates, but they trust that in the meantime the utmost advantage will be taken of the opportunity to set them an example by utilizing estates under Government management for the intelligent trial of agricultural improvements. This policy was strongly urged by the Famine Commissioners who advocated that managers of such estates should act as an enlightened and prudent landowner would act in respect to his own property by utilizing the results of science and adopting any well-tested and clearly demonstrated improvement in methods of farming. The Government of India have been pleased to observe that prominent attention has recently been called to this opening for the expansion of agricultural reform by the Lieutenant-Governors of Bengal and of the North-West Provinces, and they desire that the directors of the provincial departments and managers of estates under official control may in every province be required to give their earnest and continuous attention to this plan of developing and testing all agricultural experiments which have in them any reasonable chance of possible success.

Where estates under the management of Government officers are not available, it may be desirable to consider Dr. Voelcker's suggestion of the establish-

ment of demonstration farms.

11. The system on which experimental and demonstration farms should be conducted has not been examined at any of the conferences which have been held, nor in the opinion of the Government of India could any precise recommendations have been usefully formulated for general guidance. Dr. Voelcker's chapter on the subject offers many useful suggestions which should be carefully considered by the agricultural staff responsible for the conduct of experiment, but it must be left entirely to the officers of the provincial departments to decide, in consultation with the imperial chemist, what the detailed arrangements should be.

It is natural that these should differ in each locality. But there are certain broad principles noticed by Dr. Voeleker to which prominent attention may be drawn. The first and most important is the necessity of a working-plan which, as in the case of forests, must be continuously maintained and, unless for strong reasons sanctioned by the director of the department, not interfered with until the experiments once set on foot have yielded definite results. The second is that the issues in each case should be simple and that the object of an experiment should, as a rule, be the only varying factor involved in it, in other words that an experiment should be confined to the trial of a single issue. The third is that the recording of results should be as far as possible on an uniform plan, and that they should be published and circulated for general information.

The framing of the working-plan and the system on which results should be reported are matters which should be arranged in consultation with the imperial officer who has been placed, with this object, at the service of the

provincial departments.

12. When in any province the department of agriculture has been equipped with a European or equally competent expert, with a staff of trained assistants, and with an experimental farm or taims, a programme or working-plan will be formulated not merely, as above directed, of the experiments to be carried out on the farms, but also of the series of investigations which are to be made into the detects in the agricultural system for which it is the object of experimental action to provide a remedy. Dr. Voelcker, in his report, gives a long list of prima facte detects, to which the attention of agricultural departments should be directed, and it is known that many others exist to which Dr. Voelcker made no reference. The question how these should be dealt with has received prominent attention at the conferences which have recently been held, and the general conclusion arrived at has been that it would be desirable - firstiv, that a cursory enquiry should be made which, by the examination of the agricultural system in a few typical districts, would indicate roughly the most important defects for the removal or minimizing of which remedial action is required; secondly, that when this had been done, enquiry and experiment should be concentrated for a definite period on a very limited number of 'defects.' It was generally agreed that, though exceptions to this course might be occasionally made at the discretion of the director of the department, it would be found embarrassing to enter upon a campaign at one and the same time against all the various evils known or suspected to interfere with agricultural prosperity. This view commends itself to the Government of India who, while not desiring to restrict the power of the agricultural departments to expand their field of enquiry for good and sufficient reasons, think it desirable that local Governments and Administrations should understand that His Excellency the Governor General will be satisfied to know that at least one prominent agricultural defect is being subjected to searching investigation and experiment in each province.

of India to attempt anything like a review of the numerous recommendations contained in Dr. Voelcker's report for the improvement of agricultural conditions. Taken one by one the subjects with which his report and the proceedings of the 1893 conference deal will occupy the attention of the agricultural departments for very many years to come, and each subject must be carefully studied by itself in all its bearings at the time when it is taken up. The illustration given in the succeeding paragraph will explain what is meant by the term 'agricultural defect' and the general character of the enquiry and action needed

in dealing with it.

14. The order in which defects should be selected for successive enquiry and experiment will depend on the conditions prevailing in each province and must

be left to the discretion of the directors of the provincial department under the orders of the local Government. But the Government of India may point to one subject which, in view of its important and universal bearing on the agricultural outturn, they deem to deserve special attention in every part of the empire and which, if no reason to the contrary exists, they would be glad to see taken up as the first subject of enquiry in all provinces. The subject is this. In other oriental countries, e.g., in Japan and in China, as well as in the western countries of Europe and America manure provided by cattle and other animals is, as a rule, whether liquid or solid strictly conserved. In India there are great difficulties in the way of preventing the latter from being used as fuel, but the former or liquid manure is mostly allowed to run to waste, and the practise of securing it for the fertilization of the field is hardly known. The results of scientific experiments in America have however indicated that the productive value of the liquid is even greater than that of the solid manure and lead to a conclusion that the utilization of the former would very materially increase the food-supply of the country. The defect may then be thus defined:—'a neglect to use a highly valuable manure which is within easy reach of every cultivator.

The advantages of dealing with this particular agricultural defect are that any reform which can be effected does not involve serious outlay of capital; that it is one that can as proved in China be carried out successfully in a tropical climate and without European appliances; that the neglected manure being within the reach of every cultivator any increase in produce which can be effected by it is capable of indefinite multiplication.

15. As the discussions at the recent conferences imply that some doubt has existed as to the system on which the investigation of agricultural defects should proceed and also provide some useful suggestions for a plan of enquiry, an indication will be given of the general method which may be followed in conducting an investigation into the subject which has been suggested for enquiry.

Firstly.—Existing facts and practices must be ascertained. For this purpose local enquiries should be made by the director, the agricultural experts, and their assistants in convenient localities as to the use, if any, which is now

made, of the liquid manure in each district or agricultural tract.

Secondly.—A series of questions should be drawn up, and circulated for reply to managers of Government estates, circle inspectors, officers of the land record staff and other selected officials as well as to any intelligent landowners or farmers willing to take part in the enquiry, with the view of eliciting detailed information as to existing usages in every part of every district.

Thirdly.—A careful study should be made of the conclusions arrived at in America and Europe both as to the best methods to be adopted, and as to the actual value in increased outturn, of the application of liquid manure to

various crops.

Fourthly.—The system in other oriental countries should be ascertained. In connection with this and the previous question the imperial officer, whose duty it would be to provide the required information, should be consulted.

Fifthly.—A series of experiments should, in consultation with the imperial officer, be set on foot at the experimental farms, with the view of ascertaining how the most approved practices in other countries can be brought within reach of the Indian cultivator by the adoption of simpler methods and cheaper appliances.

Sixthly.—When methods promising prima facie success have been worked out on the experimental farms they should be subjected to more practical trial on estates under Government management or on the farms of intelligent land-

owners willing to accord co-operation.

Seventhly.—The progress made in the investigation in each province should be periodically communicated to the editor of the Agricultural Ledger for publication in that journal in order that the agricultural department of each province may be kept informed of the character and results of experiments being made in every other province. It is understood that already in some provinces investigations and experiments, the result of which would be of general interest, have already been set on foot. An account of these should be published.

16. The defect which has in this case been suggested as the subject of

general enquiry is the neglect to use a manure which is universally available, and the application of which would undoubtedly result in a material increase in the food-supply of the country. The full investigation of the subject will, if it is taken up, probably occupy many years. The same may be said of many other enquiries. And for this reason doubt has been expressed at one or two of the recent conferences, whether the policy of confining attention to one subject at a time is desirable, and whether it should not be left entirely to the discretion of the provincial agricultural departments to decide what the scope of their

17. In order to prevent misapprehension on this point, the Government of India consider it necessary to explain that their intention is not so much to demand any rigid restriction of the provincial programme as to point out that the absence of any limitation of the field of experiment has in many provinces appeared to lead to indefiniteness and uncertainty in design, and to want of continuity in action; that enquiries commenced by one officer have been put on one side by his successor; that the agricultural defects and difficulties which have to be dealt with are, as indicated in Dr. Voelcker's report and in the proceedings of the agricultural conferences, so numerous and grave that any attempt to deal with them simultaneously and exhaustively cannot, with the small staff at the disposal of the agricultural deptartment, fail to prove embarrassing; that the investigation of any one subject must, if it is to yield successful results, be complete and thorough; that when a question has once been taken up for examination it should not be abandoned until an answer to it has been found; and that the programme or working plan of the department must, however much or little it may be restricted, be at least clear and definite.

18. The Government of India have in the immediately preceding paragraphs been dealing with the complete and thorough investigation of large and important questions, and have not intended to refer to the working plan of an experimental farm. The main object of such a farm is the trial of a long series of continuous experiments for the purpose in each case of proving a single fact. Here the working plan may legitimately include the simultaneous trial of as many experiments as the director, guided by his advisers and by the imperial expert, may determine to be eventually required for the broader investigation of any subject. Thus, assuming that the question of improved seed grain is one which has been decided to defer for five years, there would nevertheless be every reason to ascertain in the meantime by continuous experiments on the farm plots whether selection of seed does in five years make any material difference in the outturn of any particular crop. What would be deferred to the fifth year would be the general investigation into the practice and conditions obtaining in each district.

expand the field of enquiry and experiment need not, especially in those provinces where an adequate staff of experts and assistants has been provided, be restricted by any absolute rule. It would not indeed under any circumstances be desirable that the investigation of a single subject, such as that offered as an exemplar, should be carried to the end before a new question is taken in hand. The time and attention which each subject demands must necessarily be greater in the first year or two of enquiry than in subsequent years when the most useful lines of experiment have been determined. What the Government of India do wish to demand is that every agricultural department should always have before it for special and thorough investigation at least one agricultural defect of importance; and that if more than one are brought under enquiry at one time their number should not be so great as to lead to desultory and imperfect action in the case of any one of them.

20. In conclusion it must not be forgotten that an important factor in the success of the working of a provincial agricultural department is the qualification of the director himself. This officer should, wrote the Famine Commissioners in the first part of their report, be chosen for his knowledge of the condition of the people and particularly of the agricultural classes, while in the second part they advised that a certain number of officers should receive a preliminary training at home before going out to India, and that meanwhile any officer selected should be allowed to spend a year or some longer period at a school of agriculture in Europe. The Government of India granted this last permission, of which advantange was taken in two provinces, and in 1889 local Governments were asked to offer their opinion as to the manner in which junior

officers could be best trained in future so as to secure a succession of efficient officers to an appointment which requires technical knowledge and special experience. The replies that were received were almost unanimous to the effect that the director should be an officer who had served an apprenticeship in the settlement department, and in view of the importance then attached to the organization of the land record system which was to form the basis both of land settlements and of agricultural enquiry, the Government of India were content to accept this decision. There seems, however, to be no doubt that in some provinces questions of agricultural improvement have been too greatly subordinated by the director to land record work, and that as suggested by Dr. Voelcker the agricultural duties of the office have been practically neglected. The Government of India are not disposed to press the view of the Famine Commissioners that training of a technical character in an agricultural college is necessary, though it certainly may be useful, for the qualification of a civilian officer to direct the agricultural department. If the department is equipped with a competent European expert and with trained assistants, the general direction of the department may, they think, be left to a carefully selected officer who has shown aptitude and inclination for the class of duties which the superintendence of the department involves. They are not, however, assured that in all cases sufficient consideration has hitherto been given to the agricultural side of the departmental programme in the choice of the officer to whom the control of the department is committed, or as suggested by Dr. Voelcker, that progress in agricultural enquiry and experiment has not been hindered by too frequent changes in the incumbency of the appointment.

21. Akin to this important matter is the question placed before the recent conferences whether with a view to their co-operation in the development of agricultural enquiry and improvement the training of junior civilians could not be improved, and in one province—Bombay—in which considerable attention has been given to the subject, it was suggested that all young officers should go through a short course at an agricultural college or farm during which they might at least learn something of the various crops raised in the province and of the general agricultural system which prevails in it. The question is one which deserves the consideration of local Governments and Administrations. Among those 'who have a bent towards natural sciences and practical investigations' it will probably be easy to appoint an officer from time to time to the station to which the college or farm is attached to receive a course of instruction in the agricultural department, in addition to their ordinary duties. From these eventually successors to the directorship may be chosen. It is of special importance too, that now that settlement operations are coming under contraction, some steps should be taken to ensure the better qualification of a certain number of officials to co-operate in the scheme of agricultural enquiry. this subject the Governor General in Council invites the further opinion and

views of all local Governments and Administrations.

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#### SIXTH RESOLUTION.

### Agricultural Education.

1. The subject of agricultural education in country schools was one of those to which the Famine Commissioners, in their Report of 1880, advised that the attention of agricultural departments should be directed. In the opening resolution of 1881 the Government of India pointed out the necessity of securing the co-operation of the native community in working out any programme of agricultural improvement, and in correspondence which ensued with Her Majesty's Secretary of State on the general policy which should be followed by agricultural departments represented that no general advance in the agricultural system could be expected until the rural population had been so educated as to enable them to take a practical interest in agricultural progress and reform.

2. These views were confirmed by the agricultural conference of 1888, which urged that the measure most immediately demanded was that of educating teachers competent to give instructions of the required kind, and in the same year the Government of India, dealing with the proceedings of the 1888 conference and with the report of the Finance Commission on the expenditure of the new department, issued a resolution in which a clear explanation of the No. 345-55 C. 1. general policy advocated was put forward. It would be the duty of every Gov-dated 25th March ernment, it was urged, to ascertain by careful and continuous experiment and 1890. enquiry what improvements were possible, and during the long period of years which these investigations would occupy, to give serious attention to the education of the agricultural classes. Extravagant expenditure on attempts to introduce improvements, until they had been thoroughly tested by experiment and until the agricultural population was prepared to receive them, was to be avoided. A resolution issued in the same year in the Home Department on educational policy placed a direct obligation on agricultural and educational departments in every province to work out a practical scheme of agricultural education

- 3. In one province, Madras, in which an agricultural college had been established for many years, considerable attention had been already given to the educational question, and when in 1889 a committee, appointed by the Government of the presidency to examine the working of the agricultural department and of the college, submitted its report, it was found that the conclusions arrived at pointed in the same direction. 'It is to school and college education,' wrote the Madras Government, 'that the committee attach most importance, and more than half of their report is devoted to this subject.' In view of the fact that the practical experience attained and the serious consideration given to the question for a long period of years in the Madras presidency entitle the opinion of the committee to great weight, a brief exposition of their views, confirmed as they have been by the conferences recently held both in Madras and in other provinces, deserves a prominent place in this resolution. Their whole report indeed is one which merits the careful perusal and attention of all officers connected with the work of agricultural administration
- 4. The main defects in the Madras scheme of agricultural education were found to have been that instruction was specialized in a college of high class, had no connection with the educational curriculum of primary and secondary schools, and was confined to students designed for agricultural employment either as officials or on their own estates. The verdict of the committee was this: 'We 'do not look forward,' they wrote, 'to all students of the college engaging in the direct exercise of agriculture; we are firmly convinced that the end in view, 'the dissemination of higher scientific knowledge of agriculture and of the sciences allied to it, will be greatly furthered by leavening the Revenue, Forest, Edu-'cational and other Departments and callings by men who have received a 'thorough course of instruction in the agricultural college.' Turning then to the broader question of general education, they continued: 'We are persuaded that 'no means of increasing the efficiency of the Agricultural Department can be really effective unless the people are taught to understand what is defective in

'their present system of agriculture, where it is capable of improvement, and 'the best means to that end. We believe that this can only be done, first, by 'extending their general education, i.e., by teaching them not only to read, write and cypher, but to use their knowledge so that they may, in however 'humble a manner, become thinkers, observers, experimenters \* \* \* \* . Unless 'the intelligence of the cultivator be developed, and developed in such a direc-'tion as to lead him to devote a better trained intelligence to his own art, and 'to apply thought, observation, and experiment to matters which concern his 'material well-being, we believe that progress, if not absolutely impossible, 'must be so low as to effect little appreciable change in a generation. We 'assume, as an axiom, that the wealth of this country may be enormously in-'creased by improved methods of cultivation, by the introduction of new pro-'ducts, and by the rational treatment and development of stock. Education 'is the mightiest lever that can be applied, however great and beneficial the 'influence on the intelligence of the people of railways, roads, canals, good 'markets, and good ports and outlets for produce may be; these are necessary 'and helpful to agriculture as educators, but they must fail to produce the 'greatest material progress posssible, and secure that progress when attained, 'if the people remain ignorant and wedded to bad and, often, injurious 'methods.'

5. Impressed by the value of these conclusions, founded as they were on practical observation of the inadequate results of an imperfect system, the Government of India commended them to the special notice of the agricultural conference which was to meet the Secretary of State's delegate, Dr. Voelcker, in 1890. That conference fully supported the Madras views. It urged the extension of primary education; the combination of agricultural teaching with it; and the employment of students agriculturally trained in all departments of Government service in which an opening could be made for them. In convening the agricultural conference which was to deal with Dr. Voelcker's Report in 1893, the Government of India again drew the prominent attention of local Governments and administrations to the subject, and alluding to the request contained in the Home Department's resolution of 1888, that the Educational and Agricultural Departments should be required to work out in concert a practical programme, stated that 'it was essential that, with the co-operation of the 'Educational Departments, measures should be taken which will render the 'agricultural population capable of assimilating new ideas and of understanding 'any suggestions made to them, as time goes on, for the improvement of their 'agricultural methods, and which will qualify them to take that active part in the scheme of agricultural reform without which no effective results can be 'expected.'

6. These views were confirmed by the conference of 1893, and in the Home Department's resolution of 1894, reviewing the progress of education, the policy of 'making instruction in the judiments of agriculture part and parcel of the 'primary system of instruction in the country rather than teaching it as a subject 'apair from the general educational programme,' was impressed upon the Educational Departments, at the same time it was admitted that there was already evidence of a general tendency in the provinces to modify the course of

primary education in a practical direction.

7. Finally, in 1895 the Government of India decided to invite local Governments and Administrations to require the subject to be thoroughly examined in each province by a committee which should be composed of selected officers of the provincial revenue and agricultural and educational departments, and which an officer on the imperial staff should be permitted to attend for the

purpose of providing tacts and statistics from other provinces.

8. Hitherto general principles rather than actual practices had come under consideration. The leading objects of discussion were now to be the positive ascertainment of any defects that might exist in the present scheme of primary education; the extent to which effect had already been given to the principle of including agricultural and practical instruction in the ordinary school curriculum; and the reforms which were still possible in the direction of developing in the younger students the habit and powers of observation. In bringing these questions forward in 1895 the Government of India took the opportunity of explaining in the appended Resolution that the essential matter was not so

much the adaptation of the educational scheme to the training of agriculturists as the framing of the plan of instruction so as to promote in the pupils taught the power of assimilating any kind of technical instruction; that the mere acquisition of knowledge was to be subordinated to the development of faculty; that the powers of observation should be brought into play and improved by exercise; and that the actual teaching of a particular trade was of less importance in the first instance than educational methods which will adapt the pupil for the subsequent of technical of any description. These views were supported by quotations from recognized authorities. The late Professor Huxley had written that 'a system of education which does nothing for the faculties of 'observation, which trains neither the eye nor the hand, and is compatible with futter ignorance of the commonest natural truths may be regarded as strangely 'imperfect.' In a report of the Royal Commission on technical instruction it had been stated that while 'the system hitherto prevailing in English rural schools 'actually unfitted the children of farmers for an agricultural career, yet there was 'nothing in any scheme of rural education specially designed for the agricultural 'classes which should unfit the children for any other career for which they were specially suited.' The scheme was to be based, they said, on what a child could see round him, and it followed therefore, as pointed out by the agricultural conference held at Simla in 1893 that 'any such system established in rural schools must, for whatever class intended, acquire an agricultural colouring ' because the surrounding objects are themselves agricultural.'

9. His Excellency in Council has been much gratified by learning from a perusal of the proceedings of the recent conferences and of the reviews thereon by the local Governments and Administrations that these views have met with universal acceptation; that much has already been done to give effect to the principles embodied in them; and that the deliberations of the conferences are likely to lead to many important and practical reforms in the same direction. It is interesting also to observe that since the discussions were held a strong movement has been made in the United Kingdom for legislation with the object of removing the defect, noticed in the Resolution of 1895, viz., the absence of any such preliminary training in primary and secondary schools as is required to enable the students to understand and assimilate the teaching offered in technical institutions.

The conclusions arrived at in the course of the recent discussions will now be briefly explained.

- 10. The basis of the enquiry which the conferences were invited to make in connection with the adaptation of the educational scheme to the interests of agriculture was a series of recommendations which were recorded by the agricultural conference of 1893 and which grouped themselves under four heads:—
  - I .- Primary education.
  - II.—Readers and text-books.
  - III.—Training schools.
  - IV.—Higher education in agriculture.

These divisions may be conveniently taken under separate and successive consideration in the present resolution.

- adopted in 1886 by the Education.—The definition of "primary education" adopted in 1886 by the Education Commission in their report was 'that 'primary education be regarded as the instruction of the masses through the 'vernacular in such subjects as will best fit them for their position in life and be 'not necessarily regarded as a portion of instruction leading up to the University,' and they advocated that 'the standards of primary education be revised with a 'view to simplification and to the larger introduction of practical subjects such as 'native methods of arithmetic, accounts and mensuration, the elements of physical 'and natural science and their application to agriculture, health and industrial 'arts.'
- 12. The general principles thus put forward are in sufficient accord with the policy which, as already explained, has met with general acceptance, but are, under the strict letter of the definition adopted by the Commissioners, only applicable to vernacular instruction. It would, in the opinion of the Government of India, be unfortunate if this restriction were to be held to exclude any lower

schools, in which education is commenced from the beginning in English, from the material advantages afforded by a system of instruction based on principles which are almost uniformly accepted in all civilized countries, which were advocated by the Education Commission, and which now, after discussions extending over many years, have been strongly urged for adoption as a basis for all educational schemes by the general consensus of provincial authorities. In most of the provinces of India no such exclusion is possible. But the position is not the same in all.

1854 and 1859 on the subject of national education indicated that a distinction should be made in the educational courses prescribed for the rich, middle, and poorer classes respectively. In several provinces the same elementary instruction in the vernacular is provided for the younger pupils of all three classes, and can be moulded into any form which the local government considers to be best. The trifurcation comes later. In some of the eastern provinces on the other hand, a separate scheme is provided for each of the three classes from the lowest stage and in such institutions as may adopt English as the language through which elementary instruction is conveyed the course of study may be determined not so much by the provincial authorities as by the requirements of

the course leading to educational diplomas and degrees,

14. The Education Commissioners represented that 'their attention was 'not called to this important variation in the educational scheme of different provinces until discussions on primary education had been closed when it was 'too late to find time for its consideration'; they took some pains, however, to marshal all the arguments on both sides, but stated that 'in the conflict of 'views, and considering that no opportunity had been given of arriving at a ' definite conclusion, they refrained from expressing an opinion.' They explained at the same time that by the system under which the three courses were kept entirely distinct the main object sought was 'to keep down the standard to the 'requirements of the masses and not to raise it by considering the wants of the 'well-to-do classes who are not, properly speaking, the masses' The Government of India have no desire to enter on the present occasion into any detailed discussion of the merits of the two systems, but consider it expedient to point out that the reforms now suggested in the primary education of vernacular schools are in no way connected with the special wants of the well-to-do classes, that they are founded on general considerations equally applicable to every class; and that if they conduce to the better development of the intelligence of all children, of whatever condition in life, it would seem to be a question whether this advantage should be withheld from the well-to-do classes. The question is one which seems at least to deserve the consideration of local Governments and Administrations of provinces in which any class of school is excluded from reforms admitted into the general scheme of early education.

Turning now to the position of primary education in schools—and in most provinces this means all schools—in which the plan of elementary instruction is controlled, under the direction of the local Government, by the educational departments, it appears to have been ascertained in the course of discussion at the recent conferences that while in many provinces, and notably in Bombay, material effect had been given to the principles advocated, yet that substantial defects did often exist which it would be desirable to remove. The nature of the imperfections discovered and the character of the remedies suggested will be more easily comprehended if it is first explained what the plan of education ought to be if based on the principles supported at all the

conferences.

The first point is that in all schemes of practical education designed to train pupils at an early age in habits of observation, the readers and text books—which should deal as far as possible with familiar objects—must be illustrated and explained by the concurrent exhibition of the objects themselves or of pictures and models of them. Thus 'object lessons' play an important part in the elementary teaching of every 'subject,' whatever that subject may be, which enters into the curriculum. Even such an abstract 'subject' as arithmetic may be elucidated by 'object lessons,' while in communicating a 'knowledge of the commonest natural truths,' to use Professor Huxley's phrase, 'object lessons' are absolutely essential.

The next point is that all pupils should have the opportunity of gaining a 'knowledge of common natural truths'; in other words, should be taught elementary science. It is not necessary for this purpose that the pupils should be taken through a course of lessons and text books dealing with each particular science from the abc of it to a very advanced stage. School boys have no time to receive instructions in every science from the beginning to the end. But that they have no time to go to the end is no reason why they should not be so taught that they may grasp the elementary facts and principles on which the most important sciences are founded; that they may obtain an intelligent knowledge of common natural truths; and that they may have their faculties so developed that in their subsequent career they can easily assimilate instruction in any subject or science which they may elect to take up.

- down in the preceding paragraph, were, in one province or another, found to exist. The first was that in the educational curriculum 'object lessons' are sometimes treated as a separate 'subject,' and not only so, but as an 'optional subject,' that is to say, pupils may choose whether or not they will learn 'object lessons' at all, and if they do so choose, they study 'object lessons' as something apart from other subjects. It has now been admitted at all the recent conferences that 'object lessons' should be treated as a 'compulsory system' of education and not as an 'optional subject.' This indeed is how they are treated in Bombay and in some other provinces where readers and text books in practically all subjects are illustrated and explained by 'object lessons.'
- 17. The second defect was that many pupils are debarred from attaining a knowledge of common natural truths and principles because the curriculum is so framed as to exclude the teaching of elementary truths and principles in any science or subject, unless that science or subject is followed by the pupil to the very end of the school course. Thus 'geography' is in some provinces allowed to be an optional subject, and the lowest or most elementary 'standard' in geography, i.e., the 'standard' laid down for those boys of the lowest class in a school who take up that subject is 'instruction in the meaning of a map or plan,' supplemented by 'making maps of the school room and its compound or by comparing maps of the village and of its surrounding fields with the facts on the ground.' It is obvious that all boys whether they take up geography or not should be taught in this way the meaning of a map or plan, a proper comprehension of which is necessary for all professions, including agriculture, as well as for the ready understanding of all educational works which are illustrated by maps, plans and diagrams. But under a curriculum which makes 'geography' an optional subject and gives to it exclusive possession of instruction in the meaning of a map or plan, a boy who elects not to learn geography is deprived of the opportunity of learning what a map or plan means.
- 18. The same subject, geography, may be employed to illustrate the third defect, which is that for purposes of elementary education instruction in any one subject taken up is carried too far; so far indeed that time is not left for others equally important. Thus boys who had taken up geography were found to be learning by heart the name and position of every county in England; the advantage which when they first joined the school they had gained over other boys, in learning how to read maps and how to draw plans, was thus handicapped later on by the disadvantage involved in the waste of time devoted to acquiring knowledge practically useless to them.

It was admitted at the conferences where the subject was discussed, that when once the principles of geography have been learned, and a knowledge of those geographical facts likely to be useful to the pupil through life has been gained, valuable time should not be lost in a wearisome study of details of which a knowledge does nothing to improve the faculty, and is otherwise of little or no positive use; that the time would be far more usefully employed in acquiring a knowledge of 'common natural truths' in other branches of science.

19. It is not the intention of the Government of India to follow province by

rg. It is not the intention of the Government of India to follow province by province the discussions which turned on these questions or to criticise the suggestions made in the direction of reform at each conference. They deem it

sufficient to observe that there seems to have been little difference of opinion on the questions raised; that where defects of the kind described had existed the officers representing the education departments, supported by the other members of the conferences, have agreed to suggest appropriate reforms; and that the local Governments have in every case indicated their willingness to accord favourable consideration to their proposals.

- 20. On three points only do they consider that definite suggestions or remarks may be useful. The first is this: It appears to have been rightly assumed at the earlier conferences that the term 'elementary science' may be so widely interpreted as to include object lessons illustrating 'natural truths,' the meaning of a map or plan, and other simple subjects of the kind as well as the elements of botany, of zoology and of other so-called 'sciences.' Taking this view they suggested that 'elementary science' thus interpreted should be a 'compulsory' and not an 'optional' subject. This was a step in the right direction. But at the later conferences it was advised that 'elementary science' should not appear in the curriculum at all as a separate subject, but be taught in school readers illustrated by object lessons, care being taken that no important elementary science should be omitted from the books supplied to the reading classes. This latter plan has already been adopted in the educational scheme of the Bombay Presidency, and to a certain extent in that of some other provinces, and is commended by the Government of India for favourable consideration elsewhere.
- 21. The second matter to which attention may be drawn is of importance In the educational despatch of 1854, Her Majesty's Secretary of State quoting from the Lieutenant-Governor of the North-Western Provinces stated that the land-record system in Indian provinces 'offered the stimulus of a direct interest 'for the acquisition of so much knowledge as would enable each man to look 'after his own rights' thus indicating that it would be an advantage to the community to include instruction in this subject in the educational course. The conference of 1893 took up this question. 'The ultimate objects,' it was said, 'at which the education of an agriculturist aims, are not all of them directly connected with the tillage of the soil. It is of importance to every cultivator that he should be able to understand and interpret the meaning of entries in a 'cadastral map; that he should have proper acquaintance with the system of crural accounts; and that he should be able to read and comprehend the landcrecords maintained by the official staff. For these purposes he should receive construction in drawing, arithmetic and such simple surveying and mensuration eas can be easily taught to any boy. It is equally desirable to bear in mind both that the objects enumerated in the preceding paragraph are often of as much importance to those who, though not actually tillers of the soil are likely in eafter life to hold any interest in land as to those who cultivate it, and that instruction in the direction indicated is as useful for general purposes of educaction as any other kind of teaching. It is perhaps even more useful."

The same arguments were pressed at some of the recent conferences. The plan had already been introduced in some provinces, among others in Assam, where 'the advantage of teaching the people the use of the cadastral village map' was held by the director of the land-record department to be 'very great as gradually enabling them to become more independent of officials in arranging their own affairs.' The Financial Commissioner of the Punjab, supported by the conference, went further in urging that as the bulk of the population, whether actually engaged in tillage or not, were interested in land, instruction in the village map and records would be generally useful to the whole community. The Government of India, adopting the same view, have no hesitation in inviting local Governments and Administrations to require their educational officers, in consultation with the departments of land records, to devise, where this has not already been done, some plan under which instruction in village maps and land-records should be included in the curriculum of education for all calsses. Similar arguments exist in favour of instruction in simple commercial accounts.

22. The third matter which deserves notice is the position which 'agriculture' should take in the school course. Two questions were considered. One whether 'agriculture' should be taught as a separate subject at all, or, like

elementary science, be embodied in readers; another whether, if admitted as a separate subject, instruction in it should be optional or compulsory.

It seems to have been generally agreed that in the earlier training of boys in the lower primary schools the interests of agriculture would be sufficiently served by compulsory instruction in elementary science (on the system already advocated through readers illustrated by object lessons) in view of the fact, noticed in a preceding paragraph of this resolution, that almost all instruction conveyed in rural schools through the medium of object lessons must acquire an agricultural colouring because the surrounding objects used for illustration are themselves connected with agriculture. In these opinions the Government of India is disposed to agree.

In most provinces, however, it was considered that 'agriculture' and 'sciences ancillary to agriculture' should be at least made optional subjects at a later stage in the school curriculum. Opinions differed as to the exact point in the school course at which these should be brought in and as to the character of the instructions to be given. But it was generally recognized that a distinction would have to be made between instruction designed for general educational purposes, and a course of study leading to an agricultural diploma or degree.

With these remarks the Government of India is content to leave the questions at issue to the decision of the local Governments and Administrations.

- 23. II.—Readers and text books.—The distinction accepted at the recent conferences between 'readers' and 'text books' was that while the former contain easy lessons on a variety of subjects, the latter deal exclusively with a particular subject or science. The agricultural conferences of 1890 and 1893 laid much stress on the necessity of simplifying both readers and text books. The defects pointed out in school books dealing with elementary science and agriculture were that the language employed was often above the comprehension of young boys; that the terms used were too technical; that the vernacular translation of English scientific words was frequently imperfect; that the subject matter was not seldom badly selected; and that the text books sometimes aimed at carrying the pupil further than was necessary for any practical purposes.
- 24. The Government India is pleased to observe from the proceedings of the recent conferences that a great deal has been done during recent years in almost all provinces to reduce these defects and that further attention is now to be given to the subject. The compilation of good readers and text books for the young in connection with agriculture and sciences ancillary to agriculture is a task of which the difficulty is not always appreciated. In England the best text books on such subjects have olten been written by men of the highest scientific reputation. In some of the continental countries they are compiled and issued under the supervision of the central bureau of the Government. In India on the other hand, while there have been many useful books compiled for school use, no uniform policy has been adopted in their preparation, and there appears to be in consequence a considerable inequality in the character and value of both readers and text books in various provinces. Taking the case of agriculture, one primer on this subject has been compiled by a civilian, another by an agricultural expert, others have been based on these two books by educational officers, while others again have been independently compiled by non-officials. Evidence was given by a skilled witness at one conference that the current text books on agriculture and other such subjects are quite unsuited for young learners; that they are too abstruse; and that they deal with chemical problems and other matters beyond the comprehension of the pupils.

25. Uniformity in India is impossible. Any attempt at precise uniformity in teaching was deprecated by the Education Commission. The differences of language; of climate and physical condition; of the natural objects used for oral lessons, or as illustrations of school books; of local customs and practices; all these are insurmountable obstacles to uniformity of text in readers and primers required for educational purposes. But it may be doubted whether these variations need stand in the way of a general uniformity of plan and system.

- 26. It has been said that nothing requires a higher exercise of the intelligence than to serve up knowledge in a form in which it can be easily assimilated and digested by the young, and so far as this is the case, the compilation of school books demands the employment of the best intellects in the country for the work. The question indeed has been raised whether the scheme on which elementary readers and text books relating to agriculture and allied sciences are to be framed should not be worked out and revised from time to time by a competent committee of educational and other official experts who would, initially, deal only with the frame-work and general design of the educational books, leaving details to be filled in by provincial authorities, so as to suit the circumstances of each locality and who would subsequently offer criticisms on any defects which might present themselves to their notice in the completed books. The subject is however one which demands fuller consideration. At present the Government of India are content to record their opinion that readers and text books dealing with agriculture and allied sciences should not only be brought up to an equally high standard of arrangement, simplicity and clearness throughout India, but also that they should not fall in these respects below the best standards in Europe; that it would seem difficult to attain this object unless some of the very best men available in the country are allowed to devote for a certain period the whole of their time and attention to the subject; and that the matter is one of such grave importance in connection both with the interests of agriculture and with the sound education of the people as to deserve deliberate investigation.
- 27. III.—Training Schools.—The Conference of 1893 insisted on the necessity of providing teachers competent to give instruction in the elementary principles of agriculture. The conferences which have now been held go further. They demand that teachers should be trained to teach all elementary sciences on the system of 'readers and object lessons' and in many provinces lay stress on the impossibility of introducing the system unless school masters are specially trained in it themselves. That something has been done in this direction has been admitted, but that, taking India as a whole, progress has not been sufficiently great is clearly proved. One obstacle exists in the fact that the teachers in the lower classes of schools are so poorly paid that they cannot in many parts of India be compelled to go through a course in training schools; another that even in the case of those who do attend the training schools, it is not always easy to provide for them at those schools competent instructors in what is really a difficult branch of a schoolmaster's work.
- 28. The desirability of instructing schoolmasters how to teach by means of object lessons and readers has been acknowledged by local Governments and Administrations, to whom must be left the decision as to what practical measures can be taken to develop training schools in this direction. But apart from this general question there appeared to be, at more than one of the recent provincial conferences, a strong feeling in favour of requiring training school students, either before or after appointment as masters, to pass through a course on an agricultural farm. This measure had indeed been urged by the conference of 1893.
- 29. In Madras, where the subject has for some years been under discussion, it was proposed that training school students should go through a course under a competent agricultural master on experimental farms in the vicinity of training institutions The management of the farm would be in the hands of the agricultural department and the instruction of training school students in the hands of the educational department, who would utilise the agricultural farm and the experiments conducted on it for purposes of illustration. The Madras Government, while apprehending that a considerable time will be required to bring the scheme into operation, have accepted these views as sound. In the Central Provinces practical action has been taken in sending annually from each of the western districts four students or schoolmasters after they have passed through the training schools for a six months' course under an Éducational officer at the agricultural farm in Nagpur. Strong evidence was given in this province that schoolmasters thus trained were the only efficient teachers of agricultural subjects and of cognate sciences in the schools. The extension of the system was strongly advocated by the revenue officials on the conference.

30. In the North-Western Provinces a few students go through a two years' course at a Government farm, some of whom are understood to be designed for schoolmasterships, and the Allahabad University has so far supported the movement in the interests of a supply of agricultural teachers as to allow a special examination in science and agriculture from those of the farm students who go up for the 'school trial' certificate. The students are not, however, as proposed in Madras and as is the case in the Central Provinces, trained by the educational but by the agricultural department, and the course is perhaps too long and the numbers too few to have any wide influence on the educational staff.

31. In Bombay, where special attention has been paid in the training schools to the practical instruction of teachers, one of the seven training schools is provided with an agricultural teacher who has obtained a College diploma, and it has been recommended by the Bombay conference that all the training schools should be similarly equipped. The question of using farms for the instruction of training school students was not raised at Bombay, but the principle has been accepted as regards training school teachers in the suggestion that the College diploma shall include a practical course on the Poona farm.

In Bengal the utilization of the Government farm for the purpose of train-

ing schoolmasters was recommended.

Thus there is a decided movement which has already taken some positive form in the direction of according to schoolmasters a practical training in agricultural subjects.

- 32. The Government of India recognize the undoubted utility of the policy advocated and accept the preliminary success obtained in the Central Provinces as prima face evidence of its practical results and feasibility. They invite all local Governments and Administrations to bring the question, where this has not already been done, under the serious consideration of their agricultural and educational departments, and to state, in forwarding the agricultural report of the year, what views they have formed on the subject.
- 33. IV.—Higher agricultural education.—The discussions on these subjects led to important conclusions. The Government of India have not hitherto pressed for the early establishment of high-class agricultural institutions in view of the fact that no sufficient evidence had yet been produced to show that students trained at them would find any satisfactory opening in life. They held too that high-class educational institutions professing to teach such subjects as agriculture, forestry, veterinary science, etc., should be national rather than provincial; that one or two national colleges would meet the present needs of all India; that the colleges, if founded at all, must be equipped with a highly competent staff of teachers; and that the reduplication of the expense in every province would not be justified. Following this view the 1890 conference, considered that the agricultural college already existing in the Madras presidency and a second to be attached to the Forest School at Dehra, would satisfy the needs of all India.
- 34. Dr. Voelcker recommended that special attention should be directed to agricultural education in colleges, but added that separate institutions would not be needed if existing colleges of science were expanded by the addition of an agricultural branch. The conference of 1893 did not formulate any specific recommendation, but agreed with the conference of 1890 'that the claims 'of men trained in scientific agriculture to appointments in the revenue and cognate departments should be as freely recognized as those of men trained in 'law, arts, and engineering.'
- 35. The question has now been put on a somewhat new footing by the argument urged in the three provinces of Madras, Bombay and Bengal, that a thorough and practical education in agriculture and allied sciences, ending in a high-class college diploma or in an agricultural degree, develops the intelligence of students just as well as a literary course; that it certainly fits them as well, if not better, for duties in the land revenue and cognate services; and that it is very desirable to encourage the appointment of men so trained. This policy has long been advocated by the Madras Government, who have recently carried it into practical effect by a Government order making the diploma in agriculture of the same value as a B.A. degree as a qualification for higher Government

service. It was further pointed out at the Madras conference that the proposed measure of passing all training school students through a practical course on a Government farm would require a staff of training school teachers instructed in the more advanced branches of agriculture; and that in recent years ten per cent. of the college sudents belonged to the land-owning class. The college was therefore needed—(1) for a large number of candidates for official employment, (2) for a certain number of training school teachers, and (3) for a material number of landowners.

36. It is e ident that if the policy indicated is followed in other provinces there may be justification for a larger number of high-class agricultural colleges than the two advocated by the conference of 1890. The policy has been very strongly pressed in Bombay and is supported by the authorities there on similar grounds to those urged in Madras. 'We want,' it was written in a note submitted to the Bombay Government, 'as officials in the districts, rather 'than technical experts, men who have had their thoughts directed to agricul-'ture and whose minds have been taught to dwell on it; whose reports on the 'state of the crops, the imminence of famine or the condition of the agricul-'tural population will be animated by p-rsonal interest and intelligence of things 'agricultural; who, when endeavours are made to help the cultivating classes by a State loan, distribution of seed and so forth, or to stimulate them to 'adopt well-tried improvements, will have their zeal quickened by sympathy with and appreciation of the measures proposed.' The conferences in Berar and the Central Provinces followed the lead given in Bombay and suggested that students should be sent from those provinces to the Bombay College. The Bengal conference, adopting similar views, claimed that the province was justified in having a college of its own, and recommended that the engineering college at Seebpur, near Calcutta, should be expanded for the purpose. The conferences held in the Punjab and the North-Western Provinces endorsed the arguments put torward in Madras and Bombay, but were prepared to advocate the establi hment of one college for the two Provinces. In Burma and Assam local conditions did not justify proposals for a high-class agricultural institution in either province, though it was admitted that students might occasionally be sent to one or other of the colleges elsewhere. Thus the outcome of the deliberations of the conferences has been that there should be four high-class agricultural colleges, vis.:—at Madras, at Bombay, at Calcutta, and at some place in Northern India. These four institutions would meet the ordinary requirements of Berar, the Central Provinces, and the Punjab, and the occasional needs of Burma and Assam. The opinions of local Governments on the question will be separately invited.

37. In every province which possesses or makes use of an agricultural college, there must it has been urged, be a special school course leading up to it. This has been provided in Madras and Bombay, and will doubtless be arranged for elsewhere when the time comes to do so. In Bombay the question has been raised of establishing an agricultural degree at the University, in addition to the College diptoma, and was, when the conference closed, under the consideration of the authorities.

38 A subsidiary question was discussed at the conferences, whether in addition to the college there should be a school at which students should be trained for certain subordinate revenue appointments and for such posts as assistant managers on court of wards, estates, etc. School classes have already been established at the Government farms in Nagpur and Cawnpore with this object, the Nagpur form being also utilized by the educational department for the instruction of truning school students and schoolmasters. The period of the agricultural course is two years in both places, but the course for schoolmasters is at Nagpur only six months. In Bengal the conference suggested that there should be two courses of different lengths at the same college, the shorter for subordinate officials, the longer for those who aspired to the College diploma. The question is one which requires further consideration and which would be perhaps more satisfactorily worked out by inter-communication, with the consent of local Governments, between the educational and agricultural departments of the provinces concerned, and by a review of the results which have been obtained at Nagpur and Cawnpore.

- 39. The local Governments and Administrations in their reviews of the conference proceedings have generally agreed in the policy put forward—and the Government of India are themselves prepared to give it every encouragement. But they look upon this, as on all other approved recommendations of the conferences, as only a part of a general working-plan which must be developed as circumstances, admit. For the present they are content to place upon record the conclusions which they consider to be justified by the discussions which have been held:—
  - (1) that agricultural degrees, diplomas or certificates should be placed on the same footing as corresponding literary or science degrees, etc., in qualifying for admission to Government appointments, and more particularly those connected with land-revenue administration;

(2) that there should be not more than four institutions giving a high class diploma, vis., at Madras, Calcutta, Bombay and some place in the North-Western Provinces, and that these should be utilized by other provinces;

(3) that the diploma should eventually be compulsory in the case of certain appointments, eg., agricultural teachers at training schools,

assistants to the director of agriculture, etc.;

(4) that the practical instruction of candidates for certain subordinate appointments at a school class or an experimental farm should be further considered;

(5) that a special school course leading up to the agricultural diploma

degree or certificate, is required;

(6) that the practice of allowing school masters either before or after appointment to pass through a course of a few months on a Government farm is one which deserves consideration.

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Extract from the Proceedings of the Government of India in the Department of Revenue and Agriculture,—(No. 19—98-1, dated Simla, 20th September 1895.)

### READ-

Paragraph 25 of Government of India, Home Department Resolution, No. 199, dated 18th June 1888, on the Review of Education in India in 1886.

Proceedings of the fifth meeting of the Agricultural Conference held at Simla in October 1893.

Paragraph 527 and 528 of Dr. Voelcker's Report on the improvement of Indian Agriculture.

Paragraph 17 of Government of India, Home Department Resolution, No. 2, dated 7th September 1894, on the Progress of Education, 1887-88 to 1891-92.

#### RESOLUTION.

In paragraph 17 of the second Resolution mentioned in the preamble, allusion was made to the suggestions of Dr. Voelcker respecting the education of the a ricultural classes. The subject has now to receive renewed attention in connection with the recommendations of the agricultural conference which was convened in October 1893 to consider Dr. Voelcker's Report.

2 The general view taken by the Government of India in the Resolution of 1894 was that greater success is to be expected from making instruction in the rudiments of agriculture part and parcel of the primary system of instruction in the country, than from teaching it as a subject apart from the general educational programme, and that such general eulightenment and intellectual expansion of the agricultural classes as would enable them to perceive for themselves the small reforms which are within their means and opportunities, would be more I kely to produce substantial results than special instruction in particular agricultural processes. This view is in practical accord with the opinions expressed by the delegates of Local Governments and Administrations at the Conference of 1893. In their second Resolution they recommend that as a general rule instruction in agriculture should be combined with the existing course of education and not depend on separate

special institutions.

- 3. The principles which govern the introduction of agricultural instruction into the educational system apply also to all branches of technical instruction. The question, therefore, is not merely how to adapt education to the training of agriculturists, but how so to fashion the plan of instruction as to promote in the pupils taught the power of assimilating easily any kind of technical instruction. The moulding of the educational scheme into a form which will lead to such a result is one on which ideas and methods have during recent years undergone a radical change in all of the more advanced countries of Europe. One great feature in the change has been the substitution of the idea of development of faculty for that of mere acquisition of knowledge. It is now acknowledged that the hand and the eye should be trained; that the powers of observation should be brought into play and improved by exercise, and that the actual teaching of a particular trade is of less importance, in the first instance, than educational methods which will adapt the pupil for the subsequent reception of technical instruction of any description. "A system of education," writes the late Professor Huxley, "which does nothing for the faculties of observation, which trains neither the eye nor the hand and is compatible with utter ignorance of the commonest natural truths, may naturally be regarded as strangely imperfect." All technical instruction must indeed be founded on a preliminary training of a practical character in primary and secondary schools. In the reports recently submitted from various counties in England on the results achieved at technical institutions a common cause of failure was found to be the absence of any training of the powers of observation in the schools of lower grades. On similar grounds a charge was laid against the educational system formerly prevailing in the rural schools of England that it "actually unfitted the children of farmers for an agricultural career." "Nevertheless," wrote the author of the second Report published by the Royal Commission on technical instruction, there need be nothing in any scheme of rural education specially designed for the agricultural classes which should unfit the children for any other career for which individually they may be better suited." The Government of India hold the same They admit indeed that agriculture, as the mainstay of the prosperity and wealth of the greater part of the population of India, deserves, more than any trade or profession, the special attention and care of those who are responsible for the instruction of the rural classes; but they are convinced that the early school instruction which is most calculated to produce eventually the best agriculturists will be equally useful to those who intend to follow any other occupation.
- 4. At the same time the circumstances and surroundings of rural schools must give to any educational plan based on the principles already indicated a leaning towards agriculture. In the official syllabus for rural schools in France it is laid down that "teachers should commence by directing the attention of pupils to visible and tangible objects which they should make the children see and feel, and then put them face to face with concrete readities, from an intelligent comprehension of which they will be led, by a gradual exercise of their reasoning faculties, to the formation of abstract ideas." And in the Report of the Royal Commission already quoted it is urged that "rural education should be based on what a child can see round him." The view recorded in the

proceedings of the Conference of 1893, that any system of practical education in rural schools must, for wnatever class intended, acquire an agricultural colouring, because the surrounding objects are themselves agricultural seems therefore to be unexceptionable.

- 5 In the Resolution of 1834 on Educational Progress the Government of India have acknowledged that there is a general tendency to modify the course of primary instruction In some Provinces material progress has been made. But they in the desired direction are no fully aware how far the principles advocated have been systematically adopted, or to what extent opportunities exist for their wider introduction. Nor have they been informed what action, if any, has been taken on the suggestion in the 25th paragraph of the Resolution of 18th June 1885 that conference should be held with which the Agricultural Department should be associated for the purpose of discussing the educational systems in its bearings on agriculture. It is true that the questions under examination have not so far as the agricultural classes are concerned, yet assumed the general importance, which they will possess in the future, in view of the fact that as a rule the rural population actually engaged in tillage have not hitherto made any appreciable use of the rural schools, otherwise than with the object of training their children for occupations which have no immediate co nection with agriculture. But the time must soon come when this position will be changed. Serious discussion of the subject ought not to be longer post-
- 6 The Governor General in Council desires therefore that the suggestion of the Resolution of 18th June 1888 should now be carried out, and that advantage should be taken of the visit of the officer deputed by the Government of India to discuss the proposals of the Agricultural Conference of 1993 to hold in each Province a Conference of such officials as the Local Government may appoint, including, it is suggested, representatives of the Educational and Agricultural Departments, for a formal examination of the Resolutions recorded at the fifth menting of the Conference of 1893 with the view of submitting definite suggestions and proposals for the consideration of the Local Government or Administration
- 7. The Government of India do not wish, until Local Governments and Administrations have had the opportunity of recording their own views, to deal further with the specific proposals of the Conference, now do they desire to authorize the other deputed by them to convey any final judgment on the essues raised. The chief duty of that officer will be to place for their information before the Local Governments of their representatives either facts and statistics obtained in other provinces, or the reports of other Provincial Conferences. For the present a sufficient indication has been given of the general views of the Government of India and of the desire of the Governmental in Council that the subject should be earnestly examined in the interests of future agricultural development.

#### SEVENTH RESOLUTION.

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# Publication of agriculutral information.

The despatch of Her Majesty's Secretary of State directing in 1881 the No. 55 deed 16th formation of departments of agriculture, stated that one of their main objects June 1881. was to be 'the rendering available of facts and statistics in order that Govern-'ment and its officers may always be in possession of an adequate knowledge of 'the condition of the country, its population, and its resources.' This injunction must be held to include the publication in an easily accessible form of all information likely to be useful to the general public.

2. The various agencies established or contemplated by which information, facts and statistics are or will be collected have already been described have been brought under three main divisions—(i) Land-record establishments, (ii) Scientific departments under imperial direction; and (iii) Provincial departments of agriculture and their experts. The duties in respect to collecting and publishing information which devolve in each case upon the provincial and imperial departments, respectively, will now be considered.

### I.—Information derived from land-records.

3. Information supplied by the land-records and by the establishment which maintain them can be 'rendered available' in three ways:

Firstly, by the arrangement of the records themselves in such form that they can be easily searched by district officials and be made to yield readily information of any kind that is required. This has been or now will be effected in every province in which village records are maintained. The system accepted at the recent conferences for providing a simple abstract of the facts and statistics for each village, which will at once indicate its progress or decline, has already been described in the third resolution of this series. And the whole scheme of landrecords has now been so arranged in every part of India which possesses landrecord establishments that information is promptly conveyed to the authorities of injury or distress caused by sudden calamities.

Seconaly, by the collation and review of the statistics for each district and division for the province, and for the whole empire. This duty is respectively performed for the province in the annual or periodical reports of district and divisional officers, in the review of them by the land-record department, by the higher revenue authorities, and by the local Governments; and for the empire by the compilation and discussion of them in the statistical department of the Government of India, by which department they are published for the information of the general public, of the home authorities, and of Parliament.

Thirdly, by the collection and collation of special facts and statistics under appropriate subject heads. The method which is advised of arranging information under subject heads, with a view to its eventual publication in an intelligible form, will now be described.

4. The system may be most conveniently described as a system of 'ledgering', and is an essential duty of the departments of land-records and agriculture. In every departmental office arrangements should be made for the separation of pamphlets, extracts, letters, reports, etc., referring to each subject which is of sufficient importance to deserve a distinct heading, in such a manner that all papers relating to that subject may be brought together for convenient reference. If this principle is observed the details may be left to the discretion of the departmental officers. But as the system is one which has been successfully claborated in the office of the Reporter on Economic Products that official has been instructed to publish a brief description of it for general information.

5. The Government of India have already indicated in the third resolution of this series how the land-records and the land-record establishments can be utilised for supplying facts and statistics in respect to any agricultural practices or conditions which may be the subject of enquiry—such as methods

of cultivation, the diseases of agricultural plants and of cattle, and so forth. Information thus directly solicited would be naturally ledgered under its appropriate head and published, if necessary, by the department or supplied

to the scientific department which requires to utilise it.

- 6 Reyond the information thus specially sought for there are many facts and statistics which are brought to the notice of district officers in their inspection of the records or otherwise, which are of sufficient interest to deserve compilation and perhaps eventual publication by a central office. Thus in the abstracts (to which allusion has already been made) of village statistics, the occurrence of various agricultural defects in particular localities may be brought to light. In one group of villages it may be the prevalence of a noxious weed, in another the continual recurrence of a plant disease, in a third the spread of saline efflorescence, in a fourth the appearance of an obscure cattle murrain. Some system should now be established under which district officers should be encouraged to communicate to the department of land-records notes of any remarkable facts bearing on agricultural conditions which may come to their notice through the village abstracts. It would probably suffice that an order should be given by the district officer directing that a copy of any entry in the circle books recording the occurrence and cause of any serious deterioration affecting a group of villages or an agricultural tract should be sent to the office of the Department of Agriculture.
- 7. It will be presently explained that the system of 'ledgering' advocated will not require that any facts and statistics thus supplied need be immediately utilised by the central department of the province. It will suffice that they should be recorded in their proper place, until the time comes when the subject to which they relate is brought under special examination. Information thus collected will, when eventually collated and reviewed, be of material use in providing that 'adequate knowledge of the condition of the country' which Her Majesty's Secretary of State called upon agricultural departments to supply.

## II.—Information published by scientific departments under imperial control.

8. The second agency by which information is collated and published includes the scientific departments directed by the Government of India. Some of these are independent of provincial aid, their publications being regulated by the heads of the departments in communication with the imperial Government.

9. In every branch of work progress in executive operations is published in annual reports. But other information of more general interest is published in

special reports, the character of which will now be briefly described.

In the Survey Department the maps and charts that are issued at the head-office practically embody the greater part of the geographical information

secured by Survey operations.

The Geological Department publishes special memoirs containing a detailed account of the results of any important investigation made by its officers, and exhibits its collections for the inspection of the public in the Indian Museum at Calcutta. An annual review of the mineral products of India for the information of those interested in mining enterprise and others is published annually at the request of Parliament, and is edited by the reporter on economic products.

The Meteo ological Department is one on which the obligation to provide full and ample information for the use of officials and of the public was strongly urged by the Famine Commissioners. The measures taken, under the direction of the Government of India, to fulfil this object have been already indicated in the fourth resolution of this series. By daily maps and weather reports, telegraphed and posted to all parts of India, by storm warnings, by weekly and monthly reviews, annual reports on weather published in the official gazettes, and by special memons on storms, tides, and rainfall, the meteorological department has given full effect to the policy which has been pressed upon it.

The Intunical Survey of India has recently commenced the issue of a sense of 'records', edited by the director, in which are embodied the results of the tours and investigations of the botanical officers throughout India. Special monographs are also published by the director under the title of 'Annals of the Botanic Gardon' while the herbaria at the board monographs.

each officer are open to the inspection of the public. The botanical officers are further required to communicate to the reporter on economic products for eventual publication by him any facts of interest which their investigations may

Economic products have, since the Imperial Department of Revenue and Agriculture was created in 1881, constituted the largest field in which organised measures for collating and publishing information have been taken by the Government of India. In no department of science is information more required by the commercial and general public as well as by officials engaged in administrative work. As already explained in the fourth resolution of this series a descriptive catalogue under the title of a dictionary of economic products has been prepared and published by Dr. George Watt, the official reporter, its compilation having occupied ten years. But the dictionary was only designed to bring together facts and statistics, already, recorded in some form in books, reports and journals, or in the manuscript papers of Government offices. The still more important work of collecting and collating new information has now been commenced, with a view to its ultimate incorporation in a revised edition of the dictionary, as well as to the current publication of so much of it as may be of immediate interest.

10. A scheme has been drawn up under which the current work is divided

into three branches:—

(1) The compilation of 'handbooks', which are practically revised 'dictionary' articles, relating to a limited number of economic products, about twenty, of which collections are annually sent to the Imperial Institute. The handbooks are designed for circulation and sale in England and other countries, as well as in India

(2) The issue of a series, designated 'the Agricultural Ledger,' of samplifets containing any information of interest communicated to the official editor (the reporter on economic products) by any of the scientific or provincial departments. This series covers more ground than is occupied by economic products including as it does notes on any subject connected with agriculture; but economic products, under which head are comprised all field and garden crops and all forest produce, occupy the largest space in the publication. The agricultural ledger is intended for circulation to all edicials interested in the subjects dealt with, as

well as for distribution to the public.

(3) The collection by the reporter of extracts from journals, from settlement reports, and other such sources of information, as well as of notes communicated from time to time by private or official contributors. These are ledgered in the reporter's office on a system which brings together all papers referring to the same subject in such manner that the information they contain can be readily utilised, and if necessary condensed, whenever the subject may be eventually dealt with, whether in a handbook, a number of the ledger series, or finally in a dictionary article. At the same time any matter of immediate interest to the commercial public is communicated in special circulars to those concerned in anticipation of more formal publication.

11. The heads of all departments, provincial and imperial, have already been invited to bring to the notice of the official editor any passages in reports and publications connected with their work which deserve to be brought to his notice for inclusion in his office ledgers or for communication to the public. The Government of India take the present opportunity to enect continuous attention to this useful practice, which tends to the preservation in an accessible form of much valuable information, which would be lost sight of in the pages of reports on current administration or of other blue books which are relegated to the shelves of official record-rooms, and seldom again consulted.

12. In the Veterinory Department a system of ledgering similar to that employed in the economic product department is adopted. When sufficient information of interest on any subject connected with cattle, horses, animal disease, etc., has been collected by the special officer who, as stated in the fourth resolution, is charged with this duty, it is communicated in the form of a number of the agricultural ledger series for publication by the official editor.

The Bacteriological branch of the department publishes the results of its investigation in a series of special memoirs, which are issued whenever sufficient matter is available for publication. In some cases these would be communicated to the agricultural ledger.

Information collected in the department of Agricultural Science is communicated in the manner already explained to the official editor of the agricultural

ledger for issue in that series.

In the section of Agricultural Entomology memoirs are issued from the Indian Museum by the officer on the staff engaged in investigations in that field. The information collected by him is also made available for publication in

the agricultural ledger series.

General information about Forestry is conveyed to the public in an annual review published by the Inspector-General of Forests, while any detailed tacts and statistics of interest are published in the agricultural ledger series. A useful periodical entitled the 'Indian Forester,' to which Forest officers are the chief contributors, is utilized by the Department for conveying interesting information to the official and general public.

In the department of general Statistics periodical reports, reviewing the statistics received from all provinces and departments, will now be published periodically by the Director-General of the newly-constituted department. These comprise, among others, monthly, quarterly and annual reports on exports and imports, on inland road, rail and river-borne traffic and crop forecasts and outturns. One of the most important publications is an annual return of the agricultural statistics of British India presented to Parliament.

Independently of the new statished department, the imperial department of agriculture undertakes the publication, periodically revised, of a dational arias in which the circumstances and resources of the empire are illustrated by maps, statistical diagrams, and brod descriptive essive contributed by electors of scientific departments or by other selected officials. The second edition

of this work has recently been published.

department, have not, in the scheme of publication, been overlooked. An illustrated journal of Indian art to which all officials and others interested in the subject in India or in Europe are invited to contribute, was, in the year 1888, brought out at the instance and with the aid of the imperial Department of Re on ie and Agriculture by a well-known London art publisher and is issued northly. A technical art series containing illustrations of Indian art and archive ture is also published by the officer in charge of the Photographic section of the in perial survey office. Both of the above publications are pairly a signed for educational purposes as well as for preserving a knowledge of the less art of the country. A third series, designated drawing examples and also published by the Survey Department, contains a special selection of oriental art drawings for use in schools.

### 111.—Information published by Provincial Departments.

13. The third agency upon which the duty devolves of publishing information, their and statistics on agricultural and scientific subjects otherwise than in some tion with land-records, comprises the agricultural departments

of the provinces and experts under their control.

14 The system of 'agricultural ledgers' adopted by the Government of India was taken from Madras, in which Presidency for some years the practice of issuing agricultural bulletins' had been established. There are many subjects of provincial importance which are too dependent on local conditions and circumstances, to be of useful interest to other provinces or to the general public. The maintenance of a provincial as well as of an imperial series of publications is, therefore, most desirable, and some other provinces have now followed the example of Madras, and the Government of India would be glad to see the practice adopted in every province.

15. Those papers in a provincial series which are of general interest outside the province are, under a scheme for provincial co-operation recently circulated,

to be communicated to the editor of the imperial series for wider circulation, and in this view the pamphlets of both provincial and imperial publications are to be of the same pattern.

16. The Government of India cannot press too strongly upon local Governments and Administrations the desirability of encouraging the directors of agricultural departments to provide for the free and constant contribution of useful information to the imperial editor. As explained under the previous sections such information may be of two kinds, either for immediate publication in the imperial series, or for inclusion in the ledgers of the editorial office. With this object the agricultural department should, subject to the instructions of the Local Government, devise a system under which, as in the imperial departments, all passages in official papers and reports, of which the preservation for future publication may be desirable, should be marked and brought to their notice. To no class of reports do these remarks refer more particularly than to settlement and land administration reports. Much of the interesting information on agricultural subjects contained in them is lost to future generations of officials anless promptly extracted and ledgered under appropriate heads. A schedule of the headings which should be adopted for this purpose has been elaborated in consultation with provincial authorities and is now in force theorghout India.

Department is essentially interested and which especially demand a careful system of ledgering, viz., the results of experiments on Government farms or of investigations into agricultural practices and conditions. These, which are often of a technical character and of interest only to those actually engaged in agricultural experiment, do not always come within the scope of the agricultural ledger series or of the provincial bulletins. But papers on each subject, intelligently ledgered, may, as previously suggested by the Government of India, be usefully communicated direct by one provincial department to another, and may, whenever of general interest, be published in the provincial bulletins or communicated

for inclusion in the ladgers of the imperial enter.

Every provincial department must at least be required to include in the information thus communicated to other departments—

(1) a statement of the working plan arranged in consultation with the agricultural chemist for every experimental farm and of the progress made in carrying it out each year in order that the officials of the agricultural department in each province may be kept punctually informed of the experiments, their objects and results which are being carried out in all, her provinces,

(2) a statement each year of the agricultural defect of defects which have been made the subject of special endury during the past 12 months and a report on the progress and results of the investi-

gation;

(3) any remarkable facts which may at any time come to the notice of the department, and which are likely to be of interest to the agricultural departments of other provinces.

18. In the Bombay Presidency the system has been followed of publishing a statistical atlas, on the plan of the imperial atlas, in which the conditions and circumstances of each district are illustrated by maps and statistical dargonas, and the measure is recommended by the Government of India for general adoption. Such atlases are of use and interest to the general public as well as to the administration.

19. The main principle which the Government of India conceive it necessary to bear in mind in the development of the scheme for recording facts and statistics is that the record of them in general reports dealing with a variety of subjects is of little or no practical use, unless those which are of interest are at once seized upon and preserved in iedgers under intelligent direction. The principle was accepted by the agricul ural conference of 1893, and the Government of India trust that it may now, as far as possible, be carried into effective practice on a well-organised system by the departments of land-record and agriculture in every province in which action has not yet been taken to this end.

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## EIGHTH RESOLUTION.

### Annual Reports.

One of the subjects which was brought before the agricultural conference of 1893 was the form which should be adopted for the annual reports prepared by provincial agricultural departments. It was, however, decided that the question could best be dealt with when the agricultural programme, which was to be based upon the proceedings of the conference, had been definitely determined. The scheme which is to be worked out by provincial departments has now been finally settled in communication with local authorities and governments and is embodied in the preceding resolutions of this series. The annual reports should, in the opinion of the Government of India, follow, as far as possible, the arrangement which has been observed in these resolutions.

2. The Government of India last dealt with the subject of departmental reports in the 3rd paragraph of their Resolution No. 52, dated 14th September 1887, and do not require that any material departure should be made in future from the instructions which it conveyed and which had for their object the curtailment of annual reports. The paragraph referred to is quoted below for

purposes of easy reference:-

### Paragraph 3 of Resolution No. 52, dated 14th September 1887.

- 3 Report of the Department of Land Records and Agriculture The annual publication in very Province of the Report of the Department of Land Records and Agriculture in the form prescribed in Circular Resolution No. 54 A, dated the 28th April 1884, is, in the opinion of His Excellency in Council, essential for the purpose of indicating the progress which may be annually made by the Department of Land Records and Agriculture in connection with the measures adopted in pursuance of the recommendation of the Famine Commissioners in each portion of the Empire. The report consists of two main divisions—Land Records and Agriculture—and is designed to show the executive work of the Department, not to comprise discussions on administrative measures, or to contain any description or summary of the economic or agricultural circumstances of the season. The Local Government may, however, require information of this kind to be submitted by the Department to the Chief Revenue authorities of the Province, for utilization in preparing the Land Revenue Administration Report, and may prefer that for that purpose it should be included in the land record section of the Departmental Report, rather than be submitted by independent communication. There will be no objection to this course. But there seems to 0 no reason why statistical statements concerning crops, irrigation, tenures, etc., should find a place in the expert of the Department as well as in the Annual Land Revenue Administration Report, to which latter they should, in the opinion of His Excellency in Council, be comined. The Agricultural section of the Departmental report should be restricted to an account of the executive operations of the Departmental officers, and to a brief description of, or reference to, any esults of special interest which may have been obtained during the preceding twelve months, whether in farms, gardens, Government estates, or otherwise, but should avoid lengthy discussions on agricultural subjects and need not contain any detailed examination or the working of gardens, farms, or other agricultural institutions, which should be dealt with in the Department by orders on the annual reports. In accordance with the above remarks, His Excellency in Council is of opinion that no other review of the Annual Report of the Director of the Department of Land Records and Agriculture than that which may be included in the review by the Local Government of the Land Revenue Administration Report is necessary; and that it will suffice if a copy of the Report, to gether with any orders which may be passed thereon, is submitted for the information of the Government of India.
- 3. The question which remains for consideration is the arrangement which should be followed in framing an account of the executive operations of the Department. In Circular No. 54 A., dated 28th April 1884, headings had been prescribed which were based upon the agricultural programme embodied in the Resolution of 1881 dealing with the duties of agricultural departments. These will hereafter be replaced by headings corresponding with the subjects dealt with in the Resolutions which are now issued in supersession of the Resolution of 1881.
- 4. The first Resolution of the new series is prefatory and requires no notice in the annual report. But it will be desirable that the annual report should commence with a prefatory chapter in which will be recorded among other matters a brief notice, any changes which may have occurred in the personnel of the Department, and a short description of the tours taken by the Director and of their report of the large to and of their report of the large to and of their report of the large to and of their report of the large to an anti-order.

- 5. The second Resolution deals with the measures taken to improve land record establishments. The work of the department in connection with land records is in most provinces described in a separate report which is incorporated with the land revenue administration report of the year. The Government of India have no wish to interfere with this procedure which is doubtless the most convenient to all branches of the administration concerned. But they desire that the annual report of the department should contain a brief notice of the progress made in efficiency and knowledge of survey the land record establishments; of any new measures which have been taken during the year to improve the standard of the land record officers; of the extent to which promotion has been granted to the higher revenue service; and of any other circumstances of a general character which may indicate that the gradual improvement of the land record staff is held in view.
- 6. The third Resolution deals with the unhanton of the land records. Under this head should be described the general working of the system prescribed for the maintenance and inspection of circle note books; it should be explained whether as a rule they are punctually maintained and intelagently examined by district officials, and some general indication should also be given of the use made of the land record staff to supply information on agricultural questions under enquiry in accordance with the instructions of Resolution V or otherwise.
- 7. The fourth Resolution deals with the scheme of scientific enquiry carried out by imperial departments. The critis head the report should state to what extent during the course of the year the provincial department has lemints cooperation to, or made use of, any one of the imperial departments named in the Resolution, and should describe any work done in the province, whether with or without the aid and advice of the imperial officers, in any of the fields of scientific enquiry to which the Resolution refers. The progress made in Civil's Veternary work should, in accordance with the instructions of paragraph 13 of Months Resolution marginally quoted, be especially described under the various heads detailed in that Resolution.
- 8. The fifth Resolution refers to positive agricultural e-periment and inprovement. As stated in the orders of 1884 already quoted in the second paragraph, it is not desirable that the annual report should enter into any lengthy discussions on agricultural subjects or describe the working of the faims. The separate reports on the farms themselves, which are submitted to the local Government as well as the notes on any interesting experiment, or improvement which the Department is required to communicate to the editor of the agricultural bases will supply act old information to all who may require it. The annual reported only intended to indicate the general character of the programme which the Department is carrying out. The section of it which deals with the subjects of the 18th Resolution should therefore open with a conspectus of the firms which are under the control of the Department and of the stall by which they are m maged; it should indicate the system, it any, which is adopted for carrying experiments into estates under Government or private management, and for obtaining the co-operation of native landowners. It should then give a brick de cription, of or reference to any results of special and material interest which have been obtained on farms or estates during the preceding twelve months. It should next explain what particular agricultural defects have been made the subject of special investigation during the year, and if a report on the results of such investigation has been already published in the agricultural ledger, should refer to the number and date of the journal in which it has appeared, such reference obvicting the necessity of giving any special account of it in the annual report. Finally, it may include a record of any interesting facts which have been otherwise brought to light during the year in councetion with agricultural enquiry and improvement, although in these cases also a reference to the agricultural ledger ought to prevent the necessity of anything more than a brief allusion to them.
- 9. The sixth Resolution deals with agricultural education. Under this here should be included a statement by the Director for the information of the local Government how far the educational system of the pro-mee is found to meet the requirements necessary for the instruction of boys or students designed

and to what extent that system is or should in his opinion be supplemented by special departmental arrangements and educational classes.

In dealing with agricultural education he should, as far as possible, follow the arrangement adopted in the resolution on that subject and bring his remarks under the various heads there given.

- 10. The seventh Resolution deals with the publication of information, lacts and statistics. Under this head the following points should be noticed in the annual report:-
  - (1) The extent to which information has been obtained from the district circle note books of the occurrence and cause of serious agricultural deterioration. This may be illustrated by a record of the number of communications received.
  - (2) The system maintained for ledgering useful facts and information from district and settlement reports, from the reports of the scientific departments or from similar sources of information, and the general progress which has been made or the difficulties which are found in the ledger work.
  - (3) The publication, or measures, if any, taken for the preparation of a statistical atlas, or of any other special works, designed either to illustrate the agricultural or economic conditions of the province, or of any part of it, or to indicate the position and needs of any agricultural or commercial industry.

(4) The number of papers communicated by or through the agency of the Department to the Agricultural Ledger. A list of these should be given in an appendix to the Report.

(5) The number of papers received from or communicated to other provincial departments.

11. In conclusion, it is left to the discretion of the Director, under such instructions as he may receive from the local Government, to bring forward any matter of interest which has been brought to his notice during the year and which bears upon the work of his department.

12. Under the instructions of this Resolution the headings of the chapters of the Director's report will be-

1. Prefatory.

II Lind Records Establishments.

III. Utilization of land records.

IV. Scientific and national enquiry under imperial control.

V. Scientific and local enquiry under provincial direction.

VI. Agricultural education.

VII. Publication of agricultural information.

VIII. Final.

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The Reporter on Economic Products to the Givernment of India

ORDER.—Ordered, that a copy of the foregoing Resolutions be forwarded to the Local Governments and Administrations and officers noted in the margin, for information and guidance, and that the Resolutions be published in the Supplement to the Gazette of India for general information.

Ordered also, that a copy be forwarded to Sir E. Buck, lately Secretary to the Government of India on special duty.

(True extract.)

### DENZIL IBBETSON,

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### GOVERNMENT OF INDIA.

### DEPARTMENT OF REVENUE AND AGRICULTURE.

### IMPORTS and EXPURTS of FOOD-GRAINS and PULSE.

(Indian maunds).

[Net imports +].

| Net exports -].

DRIVER LA BODIEG						*	Week ending 13th Marca 1007.	1st N wember 1896 to 13th March 1809
PRINCIPAL PORTS -						•		
Calculty	•	٠		Imports Exports	:	•	Not received	3,725,183 2,482,718 (to procedum week.)
Rangoon	•	•	•	Imports Exports		•	4.3%5 1,511.3 1 —1.5. 6,930	197,376 16,743,053 13,551,2,7
Madras	•	•		Imports Exports			44.173 7,137 ± 37,237	295 500 165,033 +199,510
BONBAY	•	•	•	Imports Exports	•		3; 4 652 127.413 + 247,230	3,554,100 2,131,600 ±1,719,800
Karacii	•	•	•	Imports Exports		•	18,855 66,417 —47,650	\$15,000 5,355,41,2 —a 400,810
PROVINCES AND DISTR	RICT	'S—	1			:		
BENGAL -			,					
Patna Division						1		30th January 10 13th Much 1897.
Paine		•	•	Imports Exports	•	• •	28.6.5 20.7.5 —1,17.0	192,_00 108 1_0 +2 <sub>0</sub> ,900
Gaya	•	•		Imports Exports	•	•	5,7 % 1,7 . 5 +1,570	#2,100 84,700 —(12,600
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Sáran	•	•		Imports	•	• !	38.050 1, 30 +37. 40	242,25 53,100 +10,115
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### IMPORTS and EXPORTS of FOOD-GRAINS and PULSE -continued.

(Indian maunds).

[Net imports +].

		[Net imports + ].		
			Week ending 13th March 1897.	30th January to 13th March 1897.
BENGAL—contd.		1	1	
Bhagalpur Division-contd.		_		
buás alur	•	Imports Exports	10,276 34,225 —23.949	32,728 402,548 -309,820
Persea	•	Imports	5,3,1 7,000 -2,300	19,039 26,952 —7,-13
Malov	•	Imports Exports		700 700
Santhal Parganas incomplete)	•	Impor Experts	3,500 2,45 0 -10,773	23,80 200,700 —187,900
Rajshahi Division—			•	
Rajshahi	,	Exports	12,900 457 77 +5,200	157,890 17,200 + 120 600
Dinajeur (in mpl.f.).	•	Imports . Exports .	1 70 14,377 	105,230 
jairmann	•	Imports	11,- 0	62,900 1,001 + 01,839
DARLELEIN:	•	Imports	7.6 5 1 · 4 + 7.554	34-100 1,000 + 33,100
Resorts	•	Imports Exports	5· · · · · · · · · · · · · · · · · · ·	0,100 17,000 —11,500
Q , R Y	•	Imports	2003 16,1 A ~ 15,9 A	7/0 113,3(0) -112,6(0)
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NARMINGANI		Imports Exports		20,000 149,€00 129,9€0
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BACKFRGANJ	•	Imports	N1 301 -322	Nil 12,200 —12,200

(Indian maunds).

[Net imports +].

[Net exports -].

					Net expo	rts -	<b>}</b> •		
The second secon								Week ending 13th March 1897.	30th January to 13th March 1897.
BENGAL-contd.									
Chittagong Divis	sion—						1		
Tippera .	• •	•	٠	•	Imports Exports	•	•	300 2,400 -2,100	4.300 14,000 <del></del> 9,700
<b>Noakhali</b> .	• •	•	•	٠	Imports Exports	•	• ;		100 1,700 —1,600
CHITTAGONG		•	•	•	Imports Exports	•	•	24,500  + 24,500	1/ 0,300 35,500 + 04,820
Burdwan Divisio	·n						;		
					•		ļ	6.65	C
Burdwan .	• •	•	•	•	Imports Exports	•	• •	6,60. 69,700 -63,100	31,800 437,500 405,700
Birbhum .	• •	•	•	•	Imports Exports	:	• !	40.700 -39.600	6,100 805,900 —8 <b>92</b> ,800
HOOGHLY (111com)	plete)	•	•	•	Imports Exports	:	• :	4.470 870 + 3,050	21,400 6,700 ±14,700
Presidency Divis	ion								· · · · · · · · · · · · · · ·
24-Parganas		•	•	•	Imports Exports	•	• ;	850 133 +700	12,300 13,400 — 1,100
Natila .		•	•	-	Imports Exports	:	• !	13,8% 66,6% 	195,300 269,016 —73,700
MURSHIDABAD			•		Imports Exports	<i>:</i>	• ;	100 21,100 —21,000	4,600 102,500
]FSSORF .	. <b>.</b>	•	•	•	Imports Exports		•	14,100 3,000 +10,500	73.800 33.900
Khulna .		•	•	•	Imports Exports	•	•	2,400 2,400	+ 37,950
Chota Nagpur Div	rision			1			j	-,,	12,800
Hazáribagu .		•	•	•	Imports Exports		-	8.600	51,400 800
LOHÁRDAGA					Imports	•	• ,	+8,500	+ 50,600 
Manbhum (preced	ma mek)				Exports Imports	•	-	14.200	3,7€0 + 500 34,000
•	···· 6 ·······························	•	•	•	Fxports	•	•	100 + 14,100	1,000
* Singhbhum (incom	iplete)	•	•	•	Imports Exports	•	•	200 3,000 2,800	1,500 15,500 
Ranchi		•	•	•	[mports Exports	:	-	•••	196 642 446

(Indian maunds).

[Net imports +].

[Net exports -].

						Mar exbore	- J.			
									V eek ending 13th March 1897.	30th January to 13th March 1897.
BENGAL—concid.										
Orissa Division-										
CUTTACK .	•	•	•	•	. !	Imports Exparts	•	•	3,000 —3,000	84,500 84,500
Balasore .		•	•	•	•	Imports Exports	•		620 93,502 —92,900	4,400 314,800 —310,400
Puri .		•	•	•		Imports Exports	•	•	183 684 —501	423 1,831 -1,408
		. 55	<b>01713</b>	JCE6						
NORTH-WESTE		PR	2011	4CES				1		T
Meerut Division					!	_		}	•• 0=0	96,496
Saháranpur	•	•	•	•	•	Imports Exports	•	• •	11,859 1,651 + 10,208	20,602
Muzaffarnagar	•	•	•	•	•	Imports Exports	:	•	8,460 300 +8,100	127,600 12,200 +115,400
MERRUT .		•	•	•	•	Imports Exports	•	• .	20, <sup>8</sup> 0 <b>2</b> 1,520 + 1 <b>9,3</b> 00	154 90 11,400 +142,600
Bulandshahr	•	•	•	•	• 1	Imports Exports	•	•	3,700 2,850 + 900	14.200 27,100 —12,900
Aligarii .	•	•	,	•	•	Imports Exports	•	• .	8,000 2,500 + 5. <b>5</b> 00	41,100 25.400 +15,700
Agra Division-	-							, , , ,		4
MUITRA .	•	•	•	•	•	Imports Exports	•	• :	10,118 + 10,118	33,220 +33,220
Agra .	•	•	٠	•	•	Imports Exports	:	•	26,200 5,000 +21,200	128,60 65,00 + 63,60
FARUKHABAD	•		•	•	-	Imports Exports	•	•	5,800 +5,800	56,30 20 + 56,10
Mainpert .	•	•	•	•	•	Imports Exports	•	•	4,100  +4,100	14,60 30 +13,70
Ethwah .	•	•	•	•	,	Imports Exports	•	•	3,100 +3,100	25,10 4,00 + 21,10
Etan (incompl	ete)	•	•	•	•	Imports Exports	•	•	 100 —100	9, <b>9</b> 0 7,00 + <b>2,</b> 90

(Indian maunds).
[Net imports +].

(Net exports -].

					Week ending 13th March 1897.	30th January to 13th March 1897
NORTH-WESTERN —conid.	PROVINCE	s			***************************************	- Sen Marca 1097
Rohilkhand Division-	_					
Bijnor (incomplete)		Imports Exports	•	•	7,800 1,100 + 6,700	71,400 2,500 + 68,900
Moradabad	• •	- Imports Exports	•	•	11,500 7,800 + 3,700	122,000 32,400 +89,600
Shahjahánpur	• •	Imports Exports	:		19.355 6.395 +12,960	49,570 7,593 +41,977
Видлин	• •	- Imports Exports	•	•	500 —500	2,100 1,000 + 1,100
Pilibít	• •	Imports Exports	•	•	4,900 400 +4,500	39,200 1,600 +36,600
Allahabad Division-					ļ	
Cawnpore	• •	Imports Exports	•	•	111,800 8,000 +103,800	442,800 64,000 +378,800
FATEHPUR	• •	Imports Exports	:	•	7,600 200 + 7,400	42,500 809 +41,691
Bánda	• •	Imports Exports	•	•	23,100 300 + 22,800	78,800 1,000 +77,800
Hamírpur	• • •	Imports Exports	•	•	2,600 100 +2,500	18,000 500 +17,500
ALLAHABAD	• • •	Imports Exports			34,600 3,100 +31,500	524,900 6,000 +518,900
Jhánsi	• • •	Imports Exports	•		6,600 700 +5,900	46,800 4,300 +42,500
Jalaun	• • •	Imports Exports	•	-	2,700 Nil +2,700	17,800 500 +17,300
Benares Division—						And the state of t
Benares	• • •	Imports Exports	: :		18,300 3,600 +14,700	111,200 10,500 +100,700
Mirzapur	• •	Imports Exports	: :		115 +112	22,115 2,303 + 19,812
JAUNPUR	• •	Imports Exports			8,100 1,000 +7,100	78,500 2,800 + 75,700

(Indian maunds).

[ Net imports +].

[ Net exports -].

•							Week ending 13th March 1897.	30th January to 13th March 1897.
NORTH-WESTE —comid.	ERN	PROV	INCES					ar an ang an an an an an an an an an an an an an
Benares Divisio	n—cos	neld.						
GHAZIPUR .	•		• •	Imports Exports	•	•	5,800 5,500	39,200 11,100
Gorakhpur Divi	ision-	<del>-</del>					+ 300	+28,100
Basti .	•			Imports Exports		•	2,500 — 2,500	17,800 13,700 +4,100
GORAKHPUR				Imports Exports		•	6,100 3,300	10,100
Kumaun Divisio	n					-	+ 2,800	+4,100
Garhwál (preced	ding w	cck) .		Imports Exports	:		Nil + 100	500  +500
NAINI TAL				Imports Exports	:		2,000 3,300 —1,300	3,000 4,1 <b>0</b> 0 —1,100
-אסטס						-	.,,,,,,	1,100
Lucknow Divisi	on			Imports Exports	:	•	28,700 1,900	116,100 5,900
				!			+26,800	+110,200
Unao .	•	•	•	Imports Exports	•	•	300 Nil +300	52,000 +52,000
Rae-Bareli	-	•		Imports	:	•	18,300 400 +17,900	140,300 2,400 +137,900
SITAPUR .	•	•		Imports Exports	•		1,700 3,400 1,700	5,000 14,100 —9,100
Kheri .	•			Imports Exports	•		400 5,200 —4,800	6,100 35,1∞ —29,000
Hardoi .	•	. •	. •	Imports Exports	•	•	20,200	101,900
Fyzabad Divisio	n—			:	•		+ 18,500	+97,9∞
FYZABAD .	•	• •	• •	Imports Exports	•	•	7,300 16,200 8,900	88,100 25,700 + 62,400
Gonda .	•	• •		Imports Exports	•	:	8,100 600 +7,500	70,000 11,800 + 58,200
BAHRAICH .	•	• •	• •	Imports Exports	:	•	2,200 600 +1,600	3,400 11,300 7,900
Barabanki	•	• •	• .	Imports Exports	•	•	15,500 19,700 4,200	29,800 27,100 +2,700
AJMERE-MERV	VARA	<b>.</b>	• •	Imports Exports	•		13.400 6,100 +7,500	28,900 21,600 +7,300

(Indian maunds).

{Net imports + }.

[Net exports -].

			**			<del></del>	[ Net expo	rts ~	- 		
									_	Week ending 13th March 1897.	30th Janu <b>ary to</b> 13th March 1897.
PANJAB											
Delhi Divi	sion	<b></b>									
HISSAR	•	•	•	•	٠	•	Imports Exports	•		27,800 1,000 + 26,800	185,000 6,500 +178,500
ROHTAK	•	•	•	•	•	•	Imports Exports	•	•	300 Nil +300	2,300 2,800 —500
Gurgáon	•	•	•	•	•	•	Imports Exports	:	-	5,400 800 +4,600	39,600 20,800 +18,800
DELHI	•	•	•	•	•	•	Imports Exports	•	•	25,600 7,900 + 17,700	248,900 47,200 + 201,700
Karnál	•	• '	•	•	•	•	Imports Exports	•	•	1,600 100 +1,500	28,500 4,100 +24,400
AMBALA	٠	•	•	•	•	•	Imports Exports	• ·	•	9,800 800 + 9,000	126,300 19,800 + 106,500
SIMLA	•	•	•	•	•	•	Imports Exports	•		3,000 + 3,000	11,600 200 + 11,400
Jalandhar	Div	rision	<del></del>						1		
Jalandha	R	•	•	•	•	•	Imports Exports	•	•	1,300 22,700 21,400	7,900 100,400 —92,500
LUDIIIANA	•	•	•	•	•	•	Imports Exports	•	•	1,600 34,300 —32,700	31,200 198,900 167.700
Ferozpur	•	•	•	•	•	•	Imports Exports	•		11,100 44,100 —33,000	47,900 215,800 —167,900
Lahore D	ivisi	on							-	33,000	
MULTAN	•	•	•	•	•	•	Imports Exports	•	•	11,300 4,800 + 6,500	60,000 26,400 + 33,600
JHANG	•	•	•	•	٠	•	Imports Exports	•	•	700 100 +600	5,300 1,200 +4,100
Montgom	ERY	•	•	•	•	•	Imports Exports	•	•	8,800 500 +8,300	45,600 4,400 +41,200
Lahore •	•	•	•	•	•	٠	Imports Exports	•		31,120 499 +30,621	151,781 19,374 +132,407
Amritsan	•	•	•	•	•	•	Imports Exports	•	•	20,500 5,500 + 15,000	60,900 56,000 +4,900
Gurdáspu	R	•	٠	٠	•	•	Imports Exports	•		7,400 6,100 + 1,300	14,100 52,918 38,818

(Indian maunds).

[Net imports +].

[Net exports -].

									Week ending	30th January to 13th March 1897.
PANJAB—concld.										•
Ráwal Pindi Di	visi (	)n—							,	1
Siálkot .	•	•	•	•	•	Imports Exports	•	•	6,300 2,700 + 3,600	15,400 20,700 —11,300
Gujrát .	•	•	•	•	•	Imports Exports	•	•	13,100 <i>Nil</i> +13,100	63,300 2,000 +61,300
Gujránwála	•	•	•	•	•	Imports Exports	•	•	16,400 1,700 +14,700	38,100 19,000 +19,100
SHAHPUR .	•	•	٠	•	•	Imports Exports	•	•	5,300 700 +4,600	20,400 3,500 +16,900
JHELAM .	•	•	•	•	•	Imports Exports	•	•	10,487 921 +9,566	89,426 4,381 +85,045
RAWALPINDI	•	•	•	•	•	Imports Exports	:	•	16,900 4, <b>6</b> 00 + 1 <b>2,3</b> 00	143,051 17,800 + 125,251
Pesháwar Divi	sion	<del>-</del>	•	•	•	Imports Exports	:	•	10,100 7,400 <b>+2,7</b> 00	53,400 83,600 — 30,200
Derajat Divisio	n					Canada error and Angeles and A		} <del>-</del>		
Bannu .	•	•	•	•	•	Imports Exports	•	• !	200 6,900 —6,700	500 27,200 —26,700
DERA ISMAIL K	HAN	•	•	•	•	Imports Exports	•	•	400 8,000 —7,600	4,000 38,400 —34,400
Muzaffargarh	•	•	•	•	•	Imports Exports	•	•	300 3,600 —3,300	3,416 21,900 —18,484
BOMBAY PRE	SID	ENC	:Y-					; ;		1
Guzerat Divis	ion–	•						i		
Ahmadabad	• .	•	•	•	•	Imports Exports	:	•	5,900 6,800 — <b>90</b> 0	58,100 24,600 + 33 <u>2</u> 500
Kaira .	•	•	•	•	•	Imports Exports	•		9,100 5,900 + <b>3,20</b> 0	34,500 37,200 —2,700
Panch Mahále	з.	•		•		Imports Exports	:	•	750 37,748 —26,008	3,406 175,191

(Indian maunds).
[Net imports +].

Net	exports	7

<del></del>			11 <u>0 1111111</u>					Week ending 13th March 1897.	30th January to 13th March 1897.
BOMBAY PRESI	ENCY	-con	td.				-		
Guzerat Division-	-contd.								
Broach	•	•	•	٠	Imports Exports	•	•	7,100 3,800 +3,300	55,000 53,000 + 2,000
SURAT	•	•	•	. /	Imports Exports	•	•	11,600 2,600 + 9,000	93,400 34,600 +58,800
Bhavnagar (preced	ing week)	•	•	•	Imports Exports	•		15,766 22	70,874 761
Deccan-								+ 15,744	+70,113
KHANDESH	•	•	•	•	Imports Exports	•	•	30,500 100 +30,400	109,800 400 + 109,400
Nasik	•	•	•	•	Imports Exports	•		18,400 4,000 +14,400	63,400 15,600 +47,800
Ahmadnagar .	•	•	•		Imports Exports	•	•	8,100 4,100 +4,000	31,300 13,300 +18,000
PCONA	•	•	•	•	Imports Exports	•	• • • • • • • • • • • • • • • • • • • •	46,800 300 +46,500	118,621 2.000 + 116,621
SHOLAPUR	•	•	•	•	Imports Exports	:	•	9,900 3,500 +6,4∩0	20,000 20,700 —700
Satara (preceding	<i>.</i>	•	•	•	Imports Exports	:	•	11,776 711 +11.065	33,723 2,514 +31,209
Belgaum	•	•	•	•	Imports Exports	•	•	10,500 3,900 +6,600	49,000 119,100 —70,100
Bijápur	•	•	•	•	Imports Exports	•	•	13,500 1,100 +12,400	66,200 2,600 ÷ 63,600
DHARWAR	٠	rape	•	•	Imports Exports	. ¢	•	3,900 22,500 —18,900	13,433 59.221 —45,788
Tanna	•	•	•	•	Imports Exports	•	•	1,100 2,700 —1,600	11,900 77,400 —65,500
KOLABA (preceding	weck)	•	•	•	Imports Exports	•	•	6,012 22,160 —16,148	32,012 48,360 —16,348
KOLHAPUR	•	•	٠	•	Imports Exports	•	•	13,343 3,671 + 9,672	42,675 22,110 +70,565
Kanara	•	•	•	•	Imports Exports	•	•	200 200 200	4,500 37,100 —32,600
Ratnagiri ( <i>precci</i>	ling week	,	•	•	Imports Exports	•	•	48,400 1,600 +46,800	48,400 1,600 + 46,800

(Indian maunds).
[Net imports +].

[Net exports -].

			7 <del></del>						Week ending 13th March 1897.	30th January to 13th March 1807.
SIND AND BA	LUCI	HIST	AN-	-				{ -	The Court of the State of the S	
Shikarpur	•	•	•	•	•	Imports Exports	:	•	4.442 62,451 58,009	21 435 377,187 355,752
Thar-Párkar	•	•	•	•	•	Imports Exports	:	•	10,000 11,900 —1,900	40,000 56,600 —16,600
Upper Sind Fr	ONTIER	•	•	•		Imports Exports	•	•	1,100 14,600 —13,500	3,800 68,900 -65,100
Hyderabad	•		•	•	,	Imports Exports	•	•	•••	20,700 17,500 + 3,200
CENTRAL PRO	NIVC	CES						•		-
Jubbulpore Div	rision	_				,				
Saugor .	•	•	•	•	•	Imports Exports	•	•	2,3C0 2,300	4,100 12,800 —8,700
JUBBULPORE	•	•	•	•	٠	Imports Exports	:	•	8,900 22,000 —13,100	65,000 58,800 + 6,200
Nerbudda Divi	sion-	-							🦠 منتشد داهی شیدن و بیشید وز مید	
Narsinghpur	•	•	•	•	•	Imports Exports	•	• • •	2,000 9,900 —7,900	9,000 33,200 —24,200
Hoshangabad (	incom;	Piete)	•	•	•	Imports Exports	•	•	3,700 4,200 —500	13,300 17,700 —4,400
NIMAR .	•	•	•	•	•	Imports Exports	•	•	11,600 3,800 +7,800	38,200 13,200 + 25,000
Nágpur Divisio	on-							2 2 1	T 7,000	7-5,000
WARDHA .	•	•	•	•	•	Imports Exports	•	•	10,800 1,400 +9,400	23,100 4,900 + 18,200
NAGPUR .	•	•	•	•	-	Imports Exports	•	•	22,300 5,000 +17,300	99,800 27,700 +72,100
CHÁNDA .	٠	•	•	•	4	Imports Exports	•	•	900 4,100 —3,200	7,200 17,800 —10,600
Bhandára .	•	•	•	•	•	Imports Exports		•	8 200 7,800	24,100 15,200
Chhattisgarh	Divisi	ion-							+400	+8,900
Raipur .	•	. •	•	٠	•	Imports Exports	•	•	400 37,800 37,400	500 195,700 195,200
Biláspur .	•	•	•	•	•	Imports Exports	•	•	6,400 5,200 +1,200	24.759 24.398 —239
Sambalpur	•	•	•	•	•	Imports Exports	•	•	600 22,600 —22,000	2,100 172,400 —170,300

(Indian maunds).

[Net imports +].

[Net exports -].

									Week ending 13th March 1897.	30th January to 13th March 1897.
BERAR-										
East-					:			İ		
Анкаоті .	•	•	•	•	•	Imports Exports	:	•	14,300 500 +13,800	46,200 1,000 +45,200
West-								ŀ	· · · · · · · · · · · · · · · · · · ·	
Акогл .	•	•	•	•	•	Imports Exports	•	•	8,900 2,200 +6.700	27,200 4,200 +23,000
Buldána .	•	•	•	•	•	Imports Exports	:	•	2,400 700 + 1,700	7,700 1,000 + 6,700
MADRAS—										
Ganjan .	•	•	•	•	•	Imports Exports	•	•	800 5,600 4,800	12,200 27,600 —15,400
Vizagapatam	•	•	•	٠	•	Imports Exports	•	•	10,500 1,900 +8,600	84,900 7,900 + 77,000
Godávari .	•	•	•	•	•	Imports Exports	•	•	7,300 50,200 —42,900	10,500 139,700 —129,200
Kistna .	•	•	•	•	•	Imports Exports	•	•	2,100 16,300 —44,200	4.200 136,000 —131,800
NELLORE .	•	•	•	•	•	Imports Exports	•	•	30 3,400 —3.370	17,230 21,600 -4 370
Karnúl .	•	•	•	•	•	Imports Exports	:	•	4,000 300 +3,700	20,500 2,000 + 18,500
Bellary .	•	•	•	•	•	Imports Exports	:	•	11,000 800 +10,200	40,300 14,400 + 25,900
Anantapur (i	ncom p	lete)	•	•	•	Imports Exports	•		3,000 2,100 + 900	7,300 +3,800
CUDDAPAH .	•	•	•	•	•	Imports Exports	•	•	6,400 3,900 + <b>2,</b> 500	34,400 18,200 +16,200
North Arcot	•	•	•	•	•	Imports Exports	•	•	8,200 14,600 6,400	56,600 74,700 —18,100
Chingleput	•	•	•	•	•	Imports Exports	•	•	1,200 9,400 —8,200	5,400 28,800 —83,400
South Arcot	•	~	· <b>.</b>	•	•	Imports Exports	•	•	2,200 36,200 34,000	12,900 130,200 

(Indian maunds).
[Net imports +].
[Net exports -].

ADRAS—contd.  SALEM (incomplete)	•					1		
Salem (incomplete)	•			Ĭ.		-		
		•		Imports Exports	:	•	2,600 2,400 +200	5,800 42,800 -37,000
COIMBATORE .	•	•	•	. Imports Exports	•	•	13,700 32 400 —18,700	53,000 137,000 —84,000
TRICHINOPOLY .	•	•	•	- Imports Exports	•	•	2,673 9,855 7,182	8,586 35,639 -27,053
Tanjore	•	•	•	- Imports Exports	:	•	8,200 105,300 —97,100	23,800 460,000 —436,200
Madura	•	•	•	- Imports Exports	•	•	3,200 19,800 —16,600	16,200 71.700 —55,500
Tunnevelly .	•	•		- Imports Exports	•	• 1	23,407 25,300 1,900	104,900 131,900 —27,000
Malabar	•	•	•	Imports Exports	•	•	55,100 19,100 + 36,000	273,800 64,700 +209,100
South Canara .	•	•	•	- Imports Exports	•	•	7,200 54,9 <sup>©</sup> —47,7 <sup>©</sup>	73,820 259,490 —185,670

J. E. O'CONOR, Director-General of Statistics.

T. W. HOLDERNESS,

Deputy Secretary to the Government of India.

## GOVERNMENT OF INDIA. DEPARTMENT OF REVENUE AND AGRICULTURE.

# Weather Review of India for the week ending at 8 a.m. on Saturday, March 6th, 1897.

During the week under review pressure has been exceedingly unsteady throughout the Indian area, and the barometric changes from day to day, more particularly in North-West India and Baluchistan, have been very large. These rapid changes of pressure have been accompanied with strong, squally, winds over a large part of the country, and duststorms were reported at several stations, but there has been a remarkable absence of rain throughout the week, the only recorded falls of any importance having been some showers, varying between half an inch and three inches which fell at a few places in Bengal and Assam on the morning of the 6th at which time strong south-westerly winds were blowing at the head of the Bay. The mean temperature was lower than usual over the greater part of the country on the first two days, but after the 1st March, the abnormal deficiency gradually disappeared and at the close of the week the heat was very generally excessive.

Daily Summary—Sunday, 28th February.—The pressure changes were unimportant except in Baluchistan and the Indus Valley where the barometer had fallen rapidly and a shallow depression had appeared. Readings were highest over Rajputana. The winds were cyclonic, and strong in places, over North-West India, but were fairly normal elsewhere. The heat was excessive over Burma and the east, south and centre of the Peninsula, but was less than usual elsewhere—more particularly over Rajputana and the Gangetic Plain. Maximum temperatures exceeding 100° were reported from the stations in the Madras Deccan, of which the highest was 105°2 at Cuddapah. No rain had been received at any of the reporting stations.

Monday, 1st March.—The shallow depression, noticed over Sind on the previous day, had moved north-north-eastward and lay over the Southern Punjab. Within the depression area the barometer was falling slightly, but in all other places a recovery was in progress, which in Baluchistan and Upper Sind had been rapid. Cyclonic winds, moderate to fresh in force, were reported near the depression, but elsewhere the wind directions were variable. The mean temperature had decreased over Burma and Madras, and the areas of excessive heat were less marked than on the preceding day. At the same time temperature had increased elsewhere, and the relative coolness over Rajputana and the Gangetic Plain was disappearing. The highest maximum reported was 102°7 at Cuddapah. The weather was fine and dry everywhere.

Tuesday, and March.—The depression noticed over the Punjab on the 1st had filled up; the barometer had risen almost everywhere—very rapidly in the north-west—and a large high pressure area had been developed over North-West India. Out from this area strong winds were blowing in all directions, and the air had become rapidly drier over Baluchistan, Sind and Gujarat. The variations of the mean temperature from the normal were smaller and more irregular than of late, though the highest temperatures and the greatest abnormal excess continued to be reported from the interior of the Peninsula. The highest maximum reported was 102°7 at Kurnool, a light shower of rain had been received at Khushab and Sialkot.

Wednesday, 3rd March.—The barometer was falling almost everywhere—most so in the north of the Punjab. The high pressure area in the north-west was, however, still shown, and the winds still exhibited a general out-flow from this area. The mean temperature had fallen quickly over Sind and Rajputana, and was lower than usual in that area, but elsewhere the heat was excessive and Kurnool reported a maximum of 101°2. The air had become drier and there was no rainfall throughout India.

Thursday, 4th March.—The barometer was still falling everywhere. Readings were lowest along the foot of the Himalayas and high along the Sind and Kathiawar coasts and over Tenass rim, the high pressure area over North-West India having disappeared. Westerly winds were blowing down the Gangetic Valley and northerly winds along the West coast, but elsewhere the directions were variable and at the head of the Bay apparently indicated cyclonic movements. The force was fresh to strong in parts of North-West India. The mean temperature exceeded the normal very generally, but the variations were on the whole small. The highest maximum recorded was 102.7 at Kurnool. Snow had fallen slightly in Kashmir, but there was no rain over India.

Friday, 5th March.—The barometer had risen over North-West and North-East India and fallen elsewhere. Readings were lowest over Bihar and were high over North-West India, the west and south of the Peninsula and Burma. The winds were northerly and north-westerly over Western and southerly and south-easterly over Eastern India, while the force was light or moderate except in Southern Rajputana, North Bombay and the north of the Bay, where the wind blew freshly. The mean temperature was very generally excessive—most so in Central India. At the Deccan stations the maxima continued to vary between 100° and 104°. Thunderstorms had given light local showers of hail and rain to Silchar, Dehra Dun, Ranikhet, Chakhata, Mussooree, Simla and Srinagar.

Saturday, 6th March.—The birometer had recovered over the greater part of India, but a fresh and rapid barometric fall was approaching through Baluchistan. A shoulder of relatively high pressure existed over North Bomoay, Rajputana and the central pirts of the country, while slight Iow pressure areas were shown over the Indus Valley, on the one hand, and over Bengal on the other. The winds were generally little changed, but at the head of the Bay a strong south-westerly to southerly wind was blowing. The heat was less than usual at several central stations and at some places in Lower Burma, but elsewhere it was excessive. The highest maximum reported was 105.7 at Cuddapah. Scattered showers were reported at some north-eastern stations, of which the most important were 161"at Bogra, 100" at Mymensingh and 0.57" at Silchar.

Temperature.—The week was marked by a gradual increase of temperature both absolutely and relatively to the normal. Thus on the 28th of February and 1st of March, the heat was excessive only in Burma and Madras, and the mean temperature of the whole country was 2'r and 1'r respectively below the normal, but on the 2nd, the Punjab was the only province which exhibited any deficiency, and from that day onward to the close of the week, the mean temperature was (except in Said, Rajputana, Gujarat and Central India on the 3rd) in excess practically in all parts of the country. The following table gives variation data, for temperature for the week:—

Province.	FLBY. MARCH 1897									
	28th.	ıst.	end.	3rd.	4th.	5th.	oth.	of week.		
Burma Bengal and Assam North-Western Provinces and	. + 1*4 - 1'9	+0.2	+0.7	+ 1°0 + 2°3	+1.2	+10	++++++++++++++++++++++++++++++++++++++	+1'1+1'2		
Oudh Punjab B imbay Central Provinces and Berar	-5.4 $-2.9$ $-2.1$	1'2	— თნ გო — ა	+2'3 +1'4 +1'9 +1'0	1 + 1.5	+1.5	+1.1	+0°1 +0°3 +0°0 +0°2		
Sind and Rajputana	-5'3 -4'4 +3'8	-3.0	+0.5	-2°0 -4°8 +0°7	+1'3	+46	+0.1	-0.6 -1.2 +2.2		
MEAN FOR WHOLE OF INDIA	-2.1	-1.1	+ 0.8	+0.4	+1.2	+ 2.6	1'4	+0.1		

In the Deccan and Berar maximum temperatures, exceeding 100°, were recorded on each day, but during the week under review, readings exceeding 100°, were not recorded outside this area.

Rainfall:—As stated above the rainfall of the week under review was light and restricted to parts of North-East and of North-West India. In the north-west the fall of rain occurred as scattered showers on different days during the week, and was due to the effect of duststorms and thunderstorms accompanying the rapid changes of pressure noticed above. In most cases these falls of rain were light and unimportant and the divisional averages in no case equalled one-tenth of an inch, but local falls of 0.50" were reported from Nathana (Ferozepore); of 0.39" at Naushahra (Shahpur); of 0.27" at Chakwal (Jinelum), and of 0.23" at Daska (Sialkot). These were the heaviest showers in this area.

The rainfall in the Bengal-Assam area occurred almost wholly on the evening of the 5th or morning of the 6th, and was probably connected with the strong, humid south-westerly winds which blew from the head of the Bay into East and Central Bengal and against the Assam Hills. The amounts in this area were much larger than those reported within the rainfall area in the north-west. In the two divisions of Assam (Hills) and East Bengal the average rainfall for the division was about ½, while in Assam (Surma) it was as much as ¾. In the three remaining districts which received rain the average was small and unimportant. The largest local falls in this area were:—3.92° at Brahmanbaria (Tippera); 1.18° at Dacca; 1.20° at Kishorganj (Mymensingh); 1.30° at Sylhet; 1.10° at Nemotha (Cachar) and 1.61° at Bogra. These amounts of rainfall are in no way exceptional at this season when damp south-westerly winds are ordinarily setting in at the head of the Bay and occasioning local storms over North-East India, and, except in East Bengal, where there is a trifling excess of rain, the amounts received in this area are less than usual. In the other rainfall area in the north-west the rainfall has also been lighter than usual, while in all other parts of the country there has been no rain.

At the end of February the ordinary cold weather rainfall over North-West India usually ceases and with the present return a fresh rainfall period commences, viz., that which includes the spring storms when most of the rain which falls, occurs during thunderstorms and northwesters.

		RAINFA	ILL DATA I ING MARC 1897.	FOR WEEK H OTH,	FROM F	AINFALL D BBRUARY RCH ÓTH,	OT HTS
PROVINCE.	Division.	Average actual rainfall of Division.	normal rainfall of	Excess or detect in inches.	Average actual rainfall of season to date,	normal raintall, Feb. 28th	Excess or defect of (seasonal rainfal) expressed as a percentage.
	- 3:	Inches.	Inches.	Inches.	inches.	Inches.	Per cent.
(	1. Tenasserim 2. Lower Burma (Deltaic)	0	O	υ	O	O	0
SURMA	3. Central do.	0	0.02	-0.02	0	0.02	<del>-</del> 100
	4. Upper do	0	?	?	υ 0	O ?	7
ţ	5. Arakan	υ	0,01	-0°07	o	0.07	_ '10<
<b>;</b>	6. Eastern Bengal	0.23	0.20	<b>4 0</b> ∪ 3	0 53	0.20	+ 0
	8. Do. (Hill tracts)	0.10	0.20	-0.58 -0.10	0.72	1'03	: 2
	9. Do. (Brahmaputra)	0,01	0.41	-0.10	0.01	0.41	- 18 - 08
	10. Deltaic Bengal	o	0.46	-0.40	o.	0.40	100
BENGAL AND ASSAM	11. Central do	0.12	0.12	0	0.12	0 15	o
	13. Bengal Hills	0.01	0.13	-0.02	0.01	0.00	<b>—</b> 50
	ta. Orissa	0	0.12	- 0.12	0	012	- 100
	15. Chota Nagpur	Ü	0 13	-0·13	0 1	0.13	— 10e
	10. Bihar (South)	O	0.02		o	0.02	100
}	18. North-Western Provin-	o	0.03	-0.03	O	0.03	- 1
1	ces (East)	0	0.07	-0.07	. 0	0.04	
	19. Oudh (South) .	i,	0.01	-0.01	U	0.01	Ice Ice
	20. Do. (North) .	o	0.02	- 0.03	o ;	0,05	- 100
	ces (Central)						i
	22. North-Western Provin-	O	0,03	-0 o3	O	0.03	- 100
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	Last) .				i	0	
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ŧ	West)	0	0.11	-0.11	o ;	110	- 100
,	25. North-Western Provin-	į			,		••••
i	26. Punjab (South-East)	0.02	0.23	0°51 ·	C'02	9.53	- 00
<b>\</b>	27. Do. (South)	0.01	0.08	0°07	0 01 0 05	0.08	88
· · · · · · · · · · · · · · · · · · ·	28. Do. (Central)	COU	0.14	-0.11	0.00	•	
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	30. Do. (Hill Districts)	0.08	0.07	-09	o o8	o 67	- 88
1	,2. Do. (West) .	0.61	0,34	0'33 0'07	0,01	0.34	- 0,
1	33. Malabar Coast	0°02 0	0°09	-0'07	0.05	0.00 0.00	- 75
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ì	44. Central Provinces (East)	o	0.09	-0.00	o	ი იე	lor
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W. L. DALLAS,

Asstt. Meteorological Reporter to the Government of India.

SIMLA, the 1 1th March 1897.

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DENZIL IBBETSON.
Secretary to the Government of India

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#### GOVERNMENT OF INDIA.

### DEPARTMENT OF REVENUE AND AGRICULTURE

# Weekly Report on the state of the Season and Prospects of the Crops.

Madras.-For week enling 13th March.-There was no rain except trivial showers in Madura, Tinnevelly and Malabar. The water-supplies are diminishing; cultivation, to some extent under wells and irrigation works have supply. The standing crops have withered or are withering in the Deccan, except under canals and wills; elsewhere they are fair. The harvest continues with fair outturn in the contral, southern and west coast districts and middling to poor elsewhere. Pasture is scarce except in the southern districts; but fodder is available save in the Deccan and Vizagapatam districts. The condition of cattle is good except in the Decean, where they are getting emaciated from want of food and water. Prices are slightly easier in parts of the Circars and Decean, but show a tendency to rise elsewhere. The numbers on relief are: - relief workers: 15.757 men, 33.100 women, 14.262 children; total 63,128 in the Decean. Kitchen inmates (dependants).—77 men, 222 women, 3.504 children; total 3,803 in the Decean. Others.—107 men, 146 women, 322 children, total 575 in Kurnool, Bellary. Anantapur and Ganjam; otherwise gratuitously relieved:—8 men, 2 women, 8 children; total 18 in Ganjam. Weavers —5,489 men and 4,466 women relieved at their own trade in Kurnool, Bellary and Cuddapah, making total workers 73,083 in the Deccan, and gratuitously releved 4,306 in the Decean and Ganjam; total number relieved 77,479. Prices by which vages regulated are:—Kurnool, Bellary and Cuddapah 13½; Anantapur 14 seers per rupee.

Bombay.—For week en ling 16th March.—The standing crops have been damaged by drought in four talukas of Karachi; by locusts in two of Karachi and one of Hyderabad; by frost in Shik rpur and five talukas of Hyderabad, by who is in parts of Shikarpur and the Upper Sind Frontier; by blight in two talukas of Ahmednagar; otherwise they are thriving in Sind and G ijarat; but indifferent elsewhere. The autumn harvesting is completed except in Karachi and Khandesh. The harvesting of the late crops is in progress in parts of Gujarat, Decean, Karnatak, Konkan, Kathiawar, Wadhwan and Baroda. Preparations for the next serson have commenced in parts of ten districts. Folder is sufficient except in the Decean, Belgaum, Ratnagiri, Shikarp it and parts of Karachi. The grain-supply is generally sufficient in affected districts. Cottonpicking continues in Ahmedahad, Broach, Surat, Dharwar and Baroda. condition of agricultural stock is deteriorating in Poona, Ahmednagar, Sholapur, Bijapur and Belgaum, healthy elsewhere except in parts of Karachi, Shikarpur, Hyderabad, Ratnagiri and Kanara. Prices are rising in parts of Kolaba, Ratnagiri, Poona, Sholapur and Bijapur; falling in parts of Ratnagiri, Sholapur and Bijapur; stationary in Surat and parts of Kolaba, Poona and Bijapur. Prices in affected districts are: -Dharwar 13; Belgaum 11; Bijapur 101, Sholapur  $9_4^6$ ; Ahmednag ir  $9_3^2$ ; Nasik  $\alpha_2^1$ ; Satura  $9_4^1$ ; Khandesh  $8_3^2$ ; Kolaba 83 seers per rupee. The average daily numbers on relief works including dependants are: --Bijapur 79,984; Sholapur 111,686; Ahmednagar 94,011; Poona 18,167; Nasik 36,017, Satara 29,193; Khandesh 32,669, Belgaum 6,143; total 407,870, of which 292,456 are relief workers and 115,414 dependants. Of relief workers, excluding Belgaum, details for which are not reported, 90,555 are men, 126,324 women, 75,313 children. The numbers on gratuitous relief are: —Bijapur 8,498, including 64 persons in one poor-house: Sholapur 6,545; Ahmednagar 2,320, including 44 persons in two poor-houses; Poona 4,611; Nasik 156; Satara 16; Belgaum 503; Dharwar 513; total 23,162, of which, excluding Belgaum, 12,146 are men, 0.227 women and 4,286 children. Total number relieved 431,032.

Bengal.—For week ending 15th March.—There were slight showers of rain in many districts during the week. The rain was accompanied by hail and storn in places in Bhagalpur and Palamau, where some damage to the standing crops is reported. Ploughing is going on, and sowing of early rice and jute has begun in North Bengal. More rain is required generally. Spring rice is doing well. The harvesting of the spring crops and the collection of opium are in progress. The opium has suffered from blight in Chapra and Hajipur. The prospects of the makna (Bassia talifolis) crop in Chota Nagpur continue favourable except in Palamau, as previously reported. The pressing of sugarcane continues, and the plantation of cane has begun in some districts. The price of common rice shows slight rises in some districts and slight falls in others. In the distressed districts the prices of the staple grain on which the famine wage is based are—Nadia (common rice) 93 seers, Patna (common rice) 103 seers, Shahabad (common rice at Bhabia) 83 seers, Patna (common rice) 104 seers, Shahabad (common rice at Bhabia) 83 seers, Bhagalpur (Indian-corn) 104 seers to chittacks, Champaran (Indian-corn) 94 seers, Bhagalpur (common tice) 94 seers per rupee.

The numbers on relief on Saturday, 13th March, were:—Nadia 12,396; Murshidabad 1,456; Khulna 3,914; R jshahi 643; Pabna 191; Patna 273; Shahabad 17,863; Saran 33,119; C: imparan 205,386; Muzaffarpur 48,090; Darbhanga 140,034; Bhagalpur 17,481; Hazaribagh 1,856; Palamau 4,304; Manbhum 5,017; Puri 3,499; total 407,082; against 454,305 in the previous

This	total	18	distri	buted	as	tolious:	
						Mer.	

			Mer.	Women,	Children.	IOTAL.
Relief workers .		•	13: 124	108,624	54,147	295 895
Dependants .		•	1,002	I I () 2	12,631	14 795
Relieved in poor-hous	Ses	•	702	117	402	1.521
Otherwise relieved	•		30,060	દ8,4 <sup>પ્ર</sup> 3	52,654	178,127
Test-workers .		•	4,454	1,546	744	0,744
Private relief-						
Relief works-						
Darbhanga Raj		•	13.716	4.054	1,571	10,071
Hatwa			1,760	1.579	1,180	4,528
Gratuitous rehef—				•		
	,	•	1,87.5	<b>4,3</b> °3	3,614	9,862
Hatwa		•	175	240	181	ნიგ
Maniha	•	•	97	17	1 1	125

North-Western Provinces and Oudh.-For week ending 17th March Save for a very light shower in Dohra Dun and a sprinkling in Fyzabad and Marzapor, there was no rain during the week. Harvesting is in active progress except in the full tracts and in the districts of the Meerut Division. Univirgated and late sown crops have been somewhat damaged by high west winds in some districts. Opium is being collected in almost all districts where it has been sown. Sowing of cane continues in places. The numbers in receipt of relief on Saturday, the 13th March, in 19 districts officially recognised as distressed, were as follows .- Agia 34,517, Etawah 17.575, Campore 65 4 12. Fatchpur 30,544, Banda 228,702, Hamirpur 72,143. Allahabad 178,408, Jhansi 76,177, Jalaun 91,898, Mirzapur 63,544, Jaunpur 32,505, Goral hjur 38 400, Azamgarh 9,506, Lucknow 87,675, Unao 47,246, Rac Bareli 58,421, Sitapur 37.763, Hardoi 111,431, Barabanki 8,140; total 1,290,172. This total is distributed as follows among the various methods of relief prescribed by the Famine Code which are in operation: -comployed on relief works 822,637; relieved as dependants 197,050; relieved in "poor-houses" 30,101; relieved under other provisions of the Famine Code 240,384; total 1,290,172. The numbers relieved in 18 districts which are under observation and not yet officially recognised as distressed were on the same date as follows:—
reheved on test works 39,870; relieved in "poor-houses" 9,105; relieved
under other provisions of the Famine Code 37,741; total 85,710, the grand
total in receipt of relief on the last day of the week was therefore 1,570,888.
The decrease in numbers on relief is due words to the second of t The decrease in numbers on relief is due partly to the employment of the

people in harvesting the crops and partly to reduction of the famine wage in consequence of easier prices. Supplies are generally sufficient. Fodder is still somewhat scarce and dear in places. Prices are falling slightly. The price of the staple food-grain on which the famine wage is based varied from 9½ to 12 seers per rupee in the districts officially recognised as distressed.

Punjab.—For week ending 16th March —Rain averaging about  $\frac{1}{10}$  of an inch has fallen in Mooltan;  $\frac{1}{3}$  in Gujranwala;  $\frac{1}{3}$  in Peshawar and Dera Isman Khan; and  $\frac{1}{10}$  in Rawalpindi. Rapeseed and burley are already being cut in Gurgaon. Sowings of the extra spring crops are in progress. Ploughing for the autumn crops is going on in some districts. Sowings of sugarcane have commenced in Rohtak, Gurgaon and Gujranwala. Cotton is also being sown. in Gurgaon. Crops irrigated by canals and wells are generally in fair condition except those sown on brackish wells and late on canal lands in Rohtak. Crops on inundated lands and those dependent on rain are in poor condition and are suffering. Prospects are below average in Delhi. The recent rain has improved prospects of standing crops in Peshawar and Dera Ismail Khan. More rain is urgently wanted in Jullander, Sialkot, Shahpur and Dera Ismail Khan. The stocks of food-grain have been exhausted in Hissir, Delhi, Shahpur and parts of Gurgaon, where imports are meeting requirements; are declining in Robtak, Jullunder and Ferozepore; are insufficient with the cultivators of Amnits ir; average in Peshawar; and are getting low in Gujranwala, where importations are also brisk in these days. High dry westerly winds and early setting in of the hot weather have damaged the crops more or less in Robtak, Gurgaon, Karnal, Jullunder, Ferozepore, Sialkot and Gujtanwala. The wind is still blowing in Karnal. Hall fell in parts of Peshawar, but did no damage. Cattle are generally in poor condition for insufficiency of fodder; they are dying of starvation in Hissar and Robtak; but are said to be in good condition in Amritsar and Peshawar and average in Sialkot. Folder is generally scarce; it is sufficient in Peshawar. The average number of relief workers and dependants, etc., was as follows:—relief worker 30,412 men, 35.469 women, 18,758 children; dependants:—1.082 men, 1,749 women, 19,429 children; relieved in poor-houses —604 men, 741 women, 498 children; otherwise relieved —2,830 men 3.577 women, 2,521 children, test workers:—148 men, 141 women, 108 children. Details not given for 2,841 persons otherwise relieved in Gujrat. The total number of workers, dependants, etc., in the Punjab was 126,908. Test-works seem to have been closed in Rawalpindi. Prices are generally high and are still rising in most districts; they are falling slightly in Amritsar and are stationary in some districts. Wheat is selling from 7 to to seers; grain 9½ to 10½; great millet 9¾ to 11; bulrush miller 9 to 11½ and maize 9¾ to 11 seers per rupeo. Prices of staple food-grains on which the famine wage is calculated are:—Rohtak gram 10 and barley 11 seers; Delhi bultush millet 81; Karnal maize and gram 91; Ludbiana maize (1; Ferozopore gram and great millet 103. Lahore wheat 10, and Indian-corn 91, and Gujrat maize flour 9 seers per rupec.

Central Provinces.—For week ending 16th March.—The weather is generally clear, the days are hot and the nights cool. Harvesting of the spring crops still continues, but is nearly completed in most districts. Threshing is in progress. The mithua (Bissia latifolia) crop is good in Sauger; fair in Danich, Chlindwara and Bhandara; but some damage has been caused by cloudy weather in Balaghat. Fodder and water are sufficient except in parts of Hoshangabad, Seoni, Wardha and Sambalpur. Prices fluctuate slightly; they are somewhat easier in Sauger; but there is a tendency to rise in Chanda, Nimar and Hoshangabad. The numbers on relief works and on gratuitous relief have increased in most districts, especially in Sauger, Damoh, Narsinghpur, Hoshangabad and Raipur. In Jubbulpore the decrease of relief workers is due to harvest operations. The numbers on relief works are:—Sauger 25,737; Damoh 18,633; Jubbulpore 47,361; Mandla 18,753. Seoni 6,000; Narsinghpur 21,443; Hoshangabad 35,713; Nimar 111; Betul 15,772; Chlindwar 16,541; Nagpur 2,670; Chanda 2,198; Bhandara 12,259; Balaghat 17,454; Raipur 31,640; Bilaspur 13,831. Total 276,125. The numbers receiving gratuitous relief are:—Sauger 15,411; Damon 3,790; Jubbulpore 25,357; Mandla 5,232, Seom 2,243; Narsinghpur 7,508; Hoshangabad 8,551; Nimar 159; Betul 2,936; Chhind-

wara 2,735; Nagpur 1,880; Chanda 408; Bhandara 2,422; Balaghat 5,471; Raipur 8,115; Bilaspur 7,267. Total 99,545. Details from 15 out of 16 districts are:—on tehef works—94,377 men, 115,304 women; 65,444 children, with 1,000 unclassed; dependants:—1,030 men, 1,043 women, and 32,513 children, with 13,939 unclassed; poor-houses:—5,597 men; 5,585 women; and 7,500 children, otherwise relieved: 4,025 men, 6,214 women, and 6,068 children, with 14,410 unclassed. There were also 96,018 persons on railway and private works in Saugor, Damoh, Jubbulpore, Chhindwara, Bhandara, Balaghat, Raipur and Bilaspur. Total number in receipt of relief 375,670. The prices of the staple tood-grains on which the famine wages are based are:—Saugor, Seoni and Betul 9; Damoh, Natsinghpur, Nimar, Wardha and Bilaspur 10; Jubbulpore and Nagpur 11; Hoshangabad an l Bhandara 9½, Chhindwara, Chanda and Raipur 10½, and Balaghat 8 seers per rupce.

Burma.—For weekending 13th March.—In Lower Burma the dry weather paddy crops are ripening in Tavoy. In Upper Burma the transplanting of dry weather paddy is completed in some places and is progressing in others. Harvesting of the miscellaneous crops continues. The condition of the standing crops is generally good. The price of paddy has failen slightly in Thongwa and Amherst, considerably in Upper Chlindwin, and risen slightly in Henzada, Myaungmya, Tavoy, Mandalay and Pakokku, elsewhere it is stationary. The numbers on relief works are —Meikida 1,870, Myingvan 7,732, and on grat neons relief:—Meikida 132 Myingvan 1,720. Vamethin 302. Total number in receipt of relief 11,835. The price of rice in the affected districts was:—Meikida 8 seers 12 cluttacks, Myingyan 10 seers 4 cluttacks per rupee.

Assam.—For week ending 1600 March.—Slight rain his fallen in almost all districts. More rain is writted to Goalpara, Kamiup and Nowgong. The ploughing for early rice and pressing of sugarouse continue. Prices — Common rice, Silchir o. Sylhet, Ganhati and Tezpur 10, and Sibsigar 11 seers per rup c. Fodder is insufficient in Cachat, Nowgong, Sibsagar and the Khasi and Limia Hils, and in parts of the Goalpara and Kamiup districts. Water is scanty in Nowgong, Sibsagar and parts of the Goalpara district.

Mysore and Coorg.—For week ending 17th March — MYSORE Prospects are fair. Prices have risen slightly in Bangalore and Kidur.

COORG:-Rain is much needed. No crops are standing. Prices are normal. Water and fodder for cattle are sufficient.

Berar and Hyderabad.—For week ending 16th March.—BERAR: The weather is warm. Harvesting of the winter crops continues. Threshing of whe at and hiseed is in progress. Land is being prepared for the next rain crop. I odder and water are inadequate to wants throughout the province. Prices of food-grains have risen during the week. 14.521 persons were employed on relief works. The information regarding the number of workers employed and the prices prevailing in Amraoti and Buldana has not been reported. Prices:—jowar, Akola 10; Basim 9\frac{3}{7}; Melghat 7 seers per rupee.

HYDERABAD:—No rain during week. Harvesting of spring crops continues. Fodder, pasture and water scarce. Aggregate number of persons employed on relief works in Gulburga, Raichur, Lingsagar and Naldrug:—4,712. Prices:—wheat  $6\frac{1}{2}$ , coarse rice  $6\frac{1}{2}$  and justi  $10\frac{3}{4}$  seers per current sicca rupee

Central India.—For week ending 16th March.—No rain fell in Central India during the week. Agricultural operations are in progress in all Agencies. The spring crops are in good condition in Baghelkhand, Malwa and in one district of Gwilior; fair in Bhopal, Bhopawar and four districts of Gwalior; bad and indifferent in remaining districts of Gwilior. Agricultural stock is in fair condition in Bhopal; good in Baghelkhand, Malwa, Bhopawar and five districts of Gwalior; bad and indifferent in remaining districts of Gwalior. Pasturage is fair in Bhopai and Malwa; good in Baghelkhand and Bhopawar, and in two districts of Gwalior; bad and indifferent in remaining districts of Gwalior. Prices are above normal in Baghelkhand, Malwa and Bhopawar; steady elsewhere. The

opium crops are fair in Bhopal Bhopawar and one district of Gwalior; good in Malwa and two districts of Gwalior. The number of persons employed on famine relief works were:—in Gwalior 21,832; Baghelkhand 67,428. On gratuitous relief: 20,666 in Gwalior and 4,199 in Baghelkhand. Total number of persons relieved 114,125. Prices 10 to 10½ in Gwalior and 11 seers per rupee in Baghelkhand. Report from Bundelkhand not received.

Raiputana .-- For week ending 17th March .-- Rainfall :-- 7 cents in Reni, in Bikanir; none elsewhere. Agricultural operations are fair in Kherwara; commencing in Bhurtpur, poor in Dholepore, and satisfactory elsewhere. The standing crops are ripening in one State; fair in another; thriving in two; poor in one; suffering from high winds in parts of Ulwar; and are good elsewhere. The harvest is very good in Kherwara; favourable in Marwar and Jeypur; good in Ihallawar; moderate in Bhurtpur; and below average in Haraoti. Cattle lean in Bhurtpur; in fair condition in four States; and good elsewhere. Pasturage or fodder fair in Haraoti, failing in Dholepore and Bhurtpur; scarce in some tehsils of Jeypore; and sufficient elsewhere. Prices are high in one State; falling in three; rising in two; and steady elsewhere. The number of persons on relief works was: - Marwar 4,592; Kotah 752; Tonk 63; Dnolepore 3,665; Bikanir 11,801; Jaisulmere 825; and on gratuitous relief:—Marwar 1,044; Tonk 1,302; Bhurtpur 489; Bikanir 3,493; Jaisulmere 106. Total number in receipt of relief 30,132. The prices of the staple food-grains on which the famine wages are based are:—Marwar 8 to 11; Kotah 14½; Tonk 10 seers 5 chittacks; Dholepore 11 seers 4 chittacks; Bhurtpur 10 seers 2 chittacks; Bikanir 9 seers 2 chittacks to 8 seers 2 chittacks; Jaisulmere 8 16 seers per rupee.

Kashmir.—For week ending 16th March.—The weather is fine. The spring crops are generally in good condition. Prices continue a little below normal. Price:—24 seers per rupee.

Jammu Province.—For week ending 17th March.—No rain. Prices stationary. Folder scanty. Price:—9½ seers per rupee.

Nepal.—For week ending 13th February.—Weather is warm with very high westerly winds. Land is ready for Indian corn and early rice, but rain is wanted. Prospects of spring harvest are good. Prices:—8 seers per rupee.

The total numbers in receipt of relief during the preceding and present weeks are as follows:—

	PR	ECEDING WE	EK.	P	PRESENT WEEK.					
NAME OF PROVINCE.	Relief works.	Gratuitous relief.	TOTAL.	Relief works.	Gratuitous rehet.	TOTAL.	Increase or Decrease.			
Madras	58,244	12,165	70,409	63,128	14,351	77,479	J. 7,070			
Bombay	396,614	20,856	417,470	407,870	23,162	431,034	+ 13,56.			
Bengal	293,657	160,708	454,305	317,434	179,648	497,082	+ 42,71			
North-Western Provinces	1 **						' '			
and Oudh	1,221,176	330,046	1,551,222	1,039,557	<b>3</b> 17,331	1.370,888	- 174.33.			
Punjab • • •	104,441	9,458	113,899	113,290	13,072	126,068	+ 13,000			
Central Provinces	244,633	91,336	335,969	270,125	99,545	375,070	+ 39.70			
Burma • • •	19,913	3,883	23,790	9,611	2,224	11.833	- 11,96			
Berar • • •	12,818		12,818	14,521		14,521	+ 1,70			
Hyderabad	4,385		4,385	4,712		4,712	+ 32			
Central India	105,559	14,102	119.601	89,260	24,865	*114,125	- 5,53			
Rajputtua	23,237	5,947	29,184	23,098	6,431	30.132	+ 94			
TOTAL .	2,484,677	648,501	3,133,178	2,379,212	681,232	3,060.441	72.73			

Bundelkund figures not reported.

T. W. HOLDERNESS,

Deputy Secretary to the Government of India.

### GOVERNMENT OF INDIA. PUBLIC WORKS DEPARTMENT. RAILWAY STATISTICS.

## STATEMENT OF APPROXIMATE GROSS EARNINGS OF INDIAN RAILWAYS FROM 1ST JANUARY TO 7TH MARCH 1896, AND FROM 1ST JANUARY TO 6TH MARCH 1897.

N h Varegains the figures			caings from	n 1st	fanuary	Nor, audit	ted neu	res have been	used as far as	possible.	
e <del>de la comp</del> ensa de la compensa del compensa de la compensa del compensa de la compensa de la compensa de la compensa de la compensa de la compensa de la compensa de la compensa de la compensa de la compensa de la compensa de la compensa de la compensa de la compensa de la compensa de la compensa de la compensa del la compensa del la compensa del la compensa de la compensa de la compensa de la compensa de la compensa de la compensa de la compensa de la compensa de la compensa de la compensa de la compensa de la compensa de la compensa del la compensa della compensa della compensa della compensa della compensa della compensa de	Average	M	ARCH 1896			K ENDING ARCH 1897		Earnings	Earnings		
	het meek			ıgs.	l	Earnn	Dg5.	lioin 15t January	from 1st January		De-
RAILWAY	during the	Mean naleage		F per	Mean mileage		-1,	to 7th March	to oth March	Increase.	Cierse.
	first- halt of	worked.	TOTAL.	Per m	worked.	TOTAL.	Per mile cpen pe	18gu.	1897.		
	1896.	Miles.	- <sub>K</sub>	A	Males.		T C C		<sub>k</sub>	ĸ	
State lines worked by companies	i i			621	l	1					
East indian	. 614	1,733 135	10,75,825	141	125	12,36,000	713	1,11,08,349 1,50,431	1,10,00,000 1,63, <b>00</b> 0	6,369	1,08,349
Bengal-Nagpur Indian Muland (b)	160 141	752	1,47,057 84,051	171	302 752	93,100	15.	15,50,005	13,45,000 10,43,000	11,287	2,15,005
Last Coast (state) (Bezwada e vin.,	. 150	21	935وھ 79ھو1	140	21 9	3,400 800	163	39,201	31,000 13,000	 8,2 <sub>3</sub> 3	7,001
Biere gauge-	15,	1,759	4,65,800	200	1,815	4,20,000	231	46,57,030	37,72,000		S,85,036
Kajputana-Malwa (d)	. 257 70	17	970	37 160	17	900	53	7.+37	7,800	363	
South Indian	1 装	1,042	3,515	05	54	1,50,000 3,500	05	15,81,677 36,313	15,73,000 43,≵0c	 0,587	5,197 
Doublern Mamatta (e) Dengal and North Western (*)	- 1 - 10s	ر1,10 7 <b>5</b> 0	1,02,130	139	1,105	1,2 <b>9,ინი</b> 1,ნზეინს	111	13,13,-51 11,45,570	11,14,000 10,35,000	***	354روبار1 157رادرا
hohikund and humaon distriktion		231	19,600	85	الإد	17,900	77	1,92,234	1,53.000		39,232
Barefly section:	51	151	15,5,1	98	37.04	20, 100	75	1,59,557	2,01,000	41,113	
TOTAL	- 202	.,715	22,97,981	204	1,000	- 3,-4,thini	-00	2-3 1-34, 155	2,14,92,000	•••	15,41,155
State lines worked by the State			4 100 200	,_							
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mg the metre gauge link .	. 238	7.11	1,52,331	1229	ರ್ಷ.()	1,6%,00%	, 502	18 99,6.9	15,18,000		3,81,617
Easimin bengal (state) including	290	115 483	2.4 5727 38 02 <b>7</b>	199	ىد. دۇد	2,20,000 4,5000	270	, 3,81,619 64,00,64	21 <sub>77</sub> 03000 4333000		2,0.5619
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huma (states/#)	. 191	\$5.7	1./4.3-7	1		,01,001	227	19,20,15.	21,02,000	1, <b>7</b> 54147	•••
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TOTAL		. 57 11	اعق رد رد ا	ررك	2.75~	11,15,000	3,1)	1,37,37,217	3.05,53,000		29,54,297
TOTAL (GUARANTELD AND STATE)	ردد 2 .	17,170	رَ فِي رِينَ (اود 4	3.4	17,000	14,,30,100	2.5	1,91,7,524	4, 30, 50,200		34,21,354
Assisted companies.									<del></del>		
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Lines owned by native states and worken by other agencies.		<u> </u>									- <u>-</u> -
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Lines owned and worked by nativ	130	1,229	1,42,25/	110	1,04	1,5 /5400	12"	.,, ,,,	14,,1,300		11,015
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i nat nagai-Condal-Junagai h-l'm-			<b></b> 4.	1		;	ĺ			1	<b>!</b> .
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joungo, c-inchancer	77.	304	رى رد2 44-ئىق	50	304 60	25,500	1 79	4 14 13	۱۵۰۵ برد 4رشد ۱۰۰۵ شدون ک		20,775
FILLIAN CHEN	. 87	94	6,521	, /3	94	- 70	1 22	70.44	נאטי,כני		4 5,44.2
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	101	599			197	\$ 7,500	1:3	2,39,00,	2539100		1,43,193
GRAND TOTAL	20	19,712	51,70,31	21,3	219 2112	აი,ნი,გიი	'50	3,20 . 2, 0	4/14/1/25/100	1	5 5,50,20

to though for convenience classed amongst state (anways, this mice is in property of the Tengal Central Ranway Company. The working of this line has been taken in hand by the company to it for the 1st january 1597.

The nodes the Biopai-itarist ranway.

The committee the resulting the primary to 7th Marc's 1997.

The nodes the Contakan-atyron admissible convenience (f), includes the University of Admissible Convenience.

<sup>(</sup>g) Includes the Jaminu and 182 of the Hydramad-Shadipallit railways.

(h) This line has been transference of a conjectal from the 184 September 1899, but until arrange of the include to be formally taken over, if we have defect to state on henalty

<sup>(</sup>i) Incredes the Wardha Cour, to Data trained, the Khaingaen, and the Annach ransway.

# GOVERNMENT OF INDIA. PUBLIC WORKS DEPARTMENT. RAILWAY STATISTICS.

No. XLVI of 1896-97.

STATEMENT OF APPROXIMATE GROSS EARNINGS OF INDIAN RAILWAYS.

STATEMENT OF APPROXIMATE GROSS EARNINGS OF INDIAN RAILWAYS.

N.B.—As regards the fig.	ures in co	umn Tota	il karning	s from	1st April	1896, audit	ed figu	es have been	u-ed asfar as	possible	·
	Average		C ENDING			ENDING (		Earnings from 1st	Lainings from 1st		
RAIL WAY.	earnings p <b>er</b> mile		Earnir	ıgs.	33	Earnin		April 1895	April 1890	Increase.	Decresse.
BAIL WATE	week in	Mean mileage		nik npe	Mean micage	· · · ·	mile , per ek.	to 7th March	to 6th Maich		
	1895-96.	worked.	lotal.	Per m	worked.	Total.	Per n	1890	1797.		
tate lines worked by companies.				H			١				
Standard gange-	# 609	Miles. 1,733	<b>₽</b> 10,75,825	621	Mile .:	12,36,000	# 713	₽ 5,08,75,540	<i>R</i> 5,01,46,000	# 	<b>A</b> 7,29,540
East Indian thengal Central (a)	144 140	145 502	1,47,08/	141	125 802	15,100 1,31,000	145 152	8,51,055 <b>5</b> 9,57,04,	5,54,000 55,35,000	4,915	4.51,044
Bengai-Nagpur Indian Midiand (4)	120 194	752 21	2,935	140	752 21	3 <b>,10</b> 0 رئ 3, <b>4</b> 00	124	45,52,542	4 <i>7,,,</i> 3,000 1,35,000	4,20,455	59 ق ع
East Coast (state) (Bezwada extn.) Bezwada-Mad. (MadEnnur sec.)	158	9	1,270	141	9	ანა	89	(6) 4,747	7,5,200	60,453	•••
Rajput ina-Malwa (d)	253	1,789 17	4,65,800 97°	260 57	1,815 17	4,20,000 900	231 53	3,20,41,222 34,410	1,54,3),000 48 <b>,6</b> 00	 14,184	30,02,-2.
Palanpur-Decsa	167	1,042	1,07,023 3,513	100	1,042	1,50,000 3,500	150	84,49,044	53,57,000 2,35,000	 6,964	1,2,024
Mayavaram-Mutupet	117	54 1,165	1,02,130	139	1,102	1,29,000		2,31,030 03,45,301	(aprapoo		1,41,301
Bengal and North-Western (f) Komikuid and Kumaon (Lucknow-	144	750	1,34,435	178	\$19 <sub>.</sub>	1,05,000	132	52,29,155	51,a8,000	•••	44,155
Baresily Scutton)	72 70	231 159	15,591	; ( <b>)</b> 3	231 360	17,900 20,000	77 7.5	7,46,137 (R)3,74,313	7,21,000 6,19,000	2,41,057	25,157 
Assam-Dengal	254	8,715	22,97,951	264	9,000	23,44,000	200	10,01,10,337	10,17.50,500		43,65,517
State lines worked by the State.											
Standard gange	255	2,044	6,61,756	250	دار 7ر2	0,29,100	, <sub>223</sub>	3,23,0 <b>3,</b> 809	2,66,81,000		511,22,501
Outh and Robikhand (shife) in-	234	701	1,52,351	29	<b>22</b> 0 ′	1,08,000	205	jo,1 <b>0,</b> 58 <b>7</b>	76,36,000		13,74 %/
Eastern bengar (state) memoing	33/	ზიკ	<b>2,40,</b> 896	رارد ا	<b>514</b>	2,20,000	275	1,33,59,449	1,40,35,000	6.45,551	·•
East Coast (state)	94	455	35,027		<b>33</b> 5	13,100,	ರಿಷ	15,94,95-	رەن∪ر بى ئىلى	3,05,045	• •
Burna (clater (!)  Special gales = -	رن:	830	1,75,327	i	550	2,011,000	227	64,30,734	72.73,000	2,42,260	
Jornat (state provincial)	58 57	ას ა	3,075 602	35 73	. >	2,200 400	7 5 o	79,769 21,490	25.7 10	10,031 22,0	
lora .	-01	2)(1)(14	,3,co, <del>0</del> 34	راه 2 سنست	5,5 5	12,70,500	1 <sup>†</sup> )	0,3c,9-,000	5,78,00,500		32,32,59 
lines worked by guaranteed cos.		الرائدوة	7,21,821	424	ڏو <u>ل</u> و ؤ	ti,00 000	. 4.6	3,17,72,743	2,93,10,000	<b>l</b>	24,6-,701
Great Indian Penaisula (7) .  Trombay, Darona and Central India	172 440	401	د ۱۱٫۰۱۸ ونامود	152 240	401 547	000 ئۇنىرد 2000 ئوڭلۇل	614	1,03,74,~70	ن در در در در در در در در در در در در در		، ټغرانين الهليالرو
Viwites		240	2,01,750	i ———			200	1,03,35,141	1,01,44,000		50,19,112
LOIAL .	+3/	-,/91	12,70,320	455	297 92	11,15,000	399	5,84,92,112	3.31.73,000	· · ·	., 10,17, 139
OTAL (Grantanten and State) .		1,,170	4,00,33,		±7,050	4,,20,100	2115	22,;;,05.53 <i>)</i> 	. EVC4924.		
Stamaard , an, e — Dellin-Umbaha Kalka	205 205	55 101	44.393 5003	15.7 1 204	101 2=	24,100 11,400	515 515	13,02,153 2,54,540	2 91,000 2 91,000	6,1 20	
Metro gauge	117	60	7.0c3 5.974	110	(۱۱) ا د د	13,200 000,4	200 111	3,73,742 4,50,350	4,04,000 2,5 <sup>7</sup> ,000	30,425 5,044	
henga Hoods	139	راق بان		1/4	6	15,700	201	2005 Jus	ບໍ່ເນັ່ນ	trojetrj	
Special Range Varjeoning-timal (yan	262	51	10,015	314	5.	10,000	190	0,90,549	7,17,000	154,000	<u> </u>
LOTAL .	173	414	734142	175	41-1	75492	183	34,60 105	34.75,000	12,3,35	
and worked by native states							1				
Surana guicace	19	73	1,.49	1 1 1 2	7+ 114	<b>2,0</b> 00 10,500	27 95	(k) (هران و $(l)$ درور $(l)$	95,790 <b>4,01,</b> 000	33, 21 4,77,1-	
Bhopm Lipain	, 7	114			J+	1.300	3 7	29,71 724	(m)55,500	3513111 11/1-12	
The same squaranteed state  The Garesian's Pedad	184 110	333		ور1	335 15	72, 100 Sc.2		70,045	1,00,000	22,973	1,57,805
Kajputa-Bharuda	195 301	106 10	رق ار <b>ق</b> ا د <b>ق</b> ۱٫۵	2,4	100 10	15,200	410 141	1,47,865 1,47,865	2, <sub>2,2</sub> ,000	5,511	,,,,,,
Blette Konge Southern Hantatta (My sore see )(n)	98	302		100	362	37 500	104	17,24,470	10,01,000 3,9,000	 \$7.577	1,25,470
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Cooch Ischai Loral .	121		1,42,207	110	1,204	1,39,400	120	0, 34,300	71,57,400	4,-3,5	<u> </u>
sines owned and worked by			1			1	!				
diette gange- thaviagai-Gondai-Junagath-Poi-	121	334	40,280	1.48	334	42,900					1 70 758
letalsor-Kajkot	50 50	40 304	4,119	90	304	20,000		1.5 1.541	11,45.088	1,38,15	
Jodhpore in chancer Oodeypore-United (a)	42	01	3,042		60	2,3 0		U 15 15304	<b>.</b> .	i	
Notes	78	94	6,821	. •	94	0,800	1.11	35,35,710	35,05,000		30,710
GRAND TOTAL .	85 259	_ 899 19,712	92,101 54,70 <b>,34</b> 5	1	20,202	50,00,700	250	i24,14,43,210	22,72,29,701		11.4_,13,510
the same						·			i to a compan	e from the	1st Septem

(a) Although for convenience classed amongst state rulways, this line is the property of the Bengal Central Radway Company. The working of the line has reen taken in hand by the company from the 1st january 1897.

(b) Includes the Bhopai-Ratia railway.

(c) Tetal canings from 22nd February to 7th March 1890.

(d) Includes the Godina-Rathan-Nagda railway.

(e) Includes the Gontakai-Mysore fromtier section.

(f) Includes the Unitakai-Mysore fromtier section.

(f) Includes the Firnoot state railway. Although for convenience classed amongst state railways, the company's section of this me is the property of the Bengal and North-Western Railway Company.

1 ars line has been transferred to a company from the 1st Septem ber 10 pt, but unit arrangements are mode for the factor of tomain taken every it out to worked by the scale on behavior the Wardna Coal, the Dhond-Manadad, the isthematical the Wardna Coal, the Dhond-Manadad, the isthematical the Wardna Coal, the Dhond-Manadad, the isthematical the Wardna Coal, the Dhond-Manadad, the isthematical the Wardna Coal, the Dhond-Manadad, the isthematical the Amadot radiveys.

[6] Income camings from 1st May 1805 to 7th March 1800.

[7] Income comings from 1st November 1805 to 7th March 1800.

[8] Income camings from 1st November 1805 to 7th March 1800.

[8] Income camings from 1st November 1805 to 7th March 1800.

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[9] Income camings from 1st November 1805 to 7th March 1800.

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SUPPLEMENT TO

# The Gazette of Kndia.

No. 13.

CALCUTTA, SATURDAY, MARCH 27, 1897.

### OFFICIAL PAPERS.

A SUPPLYMENT to the GAZETTE OF INDIA will be published from time testime, containing such Official Papers and information as the Government of India may doem to be of interest to the Public, and such as may usefulle be made known. Inc Inbates of the Legislative Council of His Excellency the Governm Genera, will in future be published in Pakt VI of the GAZETTE.

Non-Subscribers to the GAZRITE may receive the Supplement seb trately on a bayment of five Rubees ber annum if delivered in Calcutta, or eight Rubees if sont by Post. The Supplement on I Part VI of the GAZRITE can also be subscribed for separation in a payment of Rubees are per annum if delivered in Calcutta or Rubees nine if sent by Post.

No Official Orders or Notifications, the Pub'in ation of which in the Gazkete of India is required by Law, or which it has been customary to publish to the Cambrilla india be included in the Supplement. For such Orders and Notifications the body of the Galeite must be looked to.

#### GOVERNMENT OF INDIA.

### DEPARTMENT OF REVENUE AND AGRICULTURE.

# Weather Review of India for the week ending at 8 a.m. on Saturday, March 13th, 1897.

The principal feature in the weather of the past week has been the large disturbance which affected the Punjab and neighbouring regions between the 7th and the 10th. This depression occasioned a very large barometric rise and fall over North-West India, high winds and gales at all stations in that area, but particularly at the hill stations, and gave snow or rain to the Baluchistan and North-West Himalayas and rain to some submontane stations in the Punjab. The unsettled weather which accompanied this disturbance was succeeded by a rapid fall of temperature, and a cold wave appeared in the north-west and gradually spread right across Northern India during the last four days of the week. During the first three days of the period under review strong south-westerly winds were blowing from the Bay into Bengal and at this time showers were experienced in parts of North-East India. Conditions were hence very unsettled in North-Western India and slightly unsettled in North-Eastern India, during the week under review, but with these exceptions the weather was quiet and fine. Up to the, 10th the heat was generally excessive over India, but on that day the cold wave, noticed above, appeared and the mean temperature fell to below the normal average in all provinces except Burma and Madras.

Daily Summary.—Sunday, 7th March.—The barometer was rising slightly over North-East India, but was falling elsewhere. The fall had been rapid over parts of the Punjab and of Rajputana, and a moderate depression

was shown with its centre between Bickaneer and Montgomery. Except in the north-west readings were very uniform. The winds were cyclonic in the north-west, southerly and south-westerly over the Bay, and variable elsewhere. The mean temperature was lower than usual over the Gangetic Plain, part of the Central Provinces, and on the Bombay coast, and higher than usual elsewhere. Light snow had fallen at Minimarg and light rain at Sibsagar, Chittagong, and Bhamo.

Monday, 8th March.—The barometer changes were generally slight, except in the extreme north-west where pressure was giving way briskly to rapidly. Readings were highest in North-East and lowest in North-West India. The winds had shifted to east up the Gangetic Plain, but elsewhere the general directions were unaltered. The mean temperature was lower than usual in North Bombay and along the Bombay coast, but was excessive in all other places—most so in the Madras Deccan and in Lower Bengal. Snow was falling in Kashmir, while heavy local showers of rain had been received at Silchar (2'30") and Chittagong (1'19")

Tuesday, 9th March.—The barometer had fallen rapidly to very rapidly over the Punjab, and a deep depression had appeared in the north of that province. At the same time pressure had increased in all other parts of the Indian area, and the two changes had resulted in steep gradients over North-West India. Strong cyclonic winds and gales prevailed in the north-west and abnormal easterly winds up the Gangetic Plain. Southerly winds continued over the west and north of the Bay and variable winds elsewhere. The mean temperature was excessive except over the Bombay coast districts and in Baluchistan. In the latter region a rapid fall of temperature had set in. Snow and rain had been received over Kashmir and Baluchistan and light rain had fallen at a few places in the Punjab and Assam.

Wednesday, 10th March.—The barometer had fallen slightly over Burma and North-East India, but had risen elsewhere. The recovery had been very rapid in North-West India and at Peshawar amounted to as much as 0.505°. The depression noticed over the North Punjab had disappeared, but a large low pressure area stretched over Northern India from Khushab in the west to Dacca in the east. Readings were high over the Indus Valley. Northerly and north-westerly winds were reported over North-West India and variable breezes elsewhere. The rapid fall of temperature which had commenced in Baluchistan on the 9th had continued and spread eastward over North-West India, where, at some stations, the change in the 24 hours preceding 8 A.M. had been as much as 12° to 15°. The mean temperature was below the normal average over Bombay, Rajputana, the Punjab and Baluchistan and was generally above elsewhere. At Peshawar the abnormal deficiency was as much as 8° while at Ranchi and Benares the abnormal excess was as much as 10°. Snow had fallen at some stations on the North-West Himalayas, and rain on the neighbouring plains. Showers had also been received over Chota Nagpur.

Thursday, 11th March.—The barometer had continued to rise over North-West India but had fallen in all other places. A large high pressure area overlay North-West India and a low pressure area Bengal, the intervening pressure gradients being fairly steep. Anticyclonic winds prevailed over the north-west and centre, northerly winds down the West Coast of the Peninsula, southerly winds over the west and north of the Bay, and variable breezes elsewhere. The cold wave noticed on the preceding day was steadily advancing eastward, and had reached as far as Jhansi, Saugor and Akola. The contrasts in the temperature conditions were again very marked; thus Purnea reported an abnormal excess of 9° and Hyderabad (S) an abnormal deficiency of 12°. Scattered showers had been received in parts of North-East India.

Friday, 12th March.—The barometer was rising over Bengal and parts of the Central Provinces and was falling elsewhere. As a consequence both the high pressure area in the north-west and the low pressure area in the north-east were less strongly marked than on the 11th, and readings were more uniform generally. The winds had shifted to the northward over Bengal, but were little changed elsewhere. The wave of cold had continued its steady easterly movement, and had reached Gaya and Hazaribagh. The coolest area relatively to the normal was Rajputana, Gujarat, Central India and part of the Central

Provinces, where abnormal variations of from —10° to —12° were reported. Light rain showers had fallen at a few places in the north-east.

Saturday, 13th March.—The barometer had fallen over Baluchistan, and the neighbouring parts of North-West India, but elsewhere there had been a general rise. A fresh low pressure area had appeared over the Indus Valley, while readings were highest over the east of Rajputana. The winds were westerly down the Gangetic Plain, northerly over Lower Bengal and the north of the Bay, north-easterly in the Central Provinces and variable elsewhere. The mean temperature exceeded the normal average over the Assam Valley, Burma and the east and south of the Peninsula, but was lower than usual in all other places. There had been no rain throughout India.

Temperature.—At the beginning of the week the mean temperature was generally excessive, and the amount of this excess gradually increased during the 8th and 9th, so that, by the latter date, the heat averaged 5° greater than usual over a very large part of the country. Then followed the deep depression in the north-west, noticed in the earlier part of this summary, and a rapid fall of temperature commenced in Baluchistan and quickly spread over the whole of India except the centre, south and east of the Peninsula and Burma. During the eastward advance of this cold wave the contrasts of temperature in different parts of the Indian region were very marked. The following gives temperature data for the week:—

			Mean					
Province.	7th.	8th.	9th.	10th.	; 11th.	12th.	13th.	of week.
	0	0	0	0		c	0	2
Burma	+1.7	+1.6	+ 2.4	+2.9	+ 2.9	+1.8	+ 2.0	4 2.3
	+ 2 4		+50	+5.9	+0.3	+2.1	-20	+3.5
North-Western Provinces and	:	i			ì	1	1	1
Oudh	—o.3	+ 3.3	+6.9	+ 6.8	1 2	-4.0	-5'I	+1.3
Punjab	+3.4	+ 3.6	+59		-4.8	-6.0	-3.8	-0.0
Bombay	4-1.1	+0.6	+1.1	i -	<b>—</b> 1 5	-2.1	5.1	-0.3
Central Provinces and Berar	-1.3	+2.8	+ 5.0	+50	+1.0	4.4	6.2	+0.2
• • • • • • • • • • • • • • • • • • • •	+0.1	+3.0	+2.3	-0.5		-8.9	-7:3	-2.3
Sind and Rajputana	+ 2.9	+4'9	+3.8	-3.4	—8·υ	-8.3	-0.4	-2.3
Madras	+4'3	+3.3	+1.4	-0.5	+0.0	+2.3	+ 2.8	+3.1
MEAN FOR WHOLE OF INDIA	+1.6	+ 2.9	+3.8	+ 1.7	-o.4	-3.1	-3.5	+0.4

The hottest day (relatively to the normal) was thus the 9th and the coolest the 13th. The following are the highest temperatures reported or each day throughout the week for the whole country:—

March	7th Cuddapah		•	•	•	•	•	•	106.3
31	8th ,,	•	•		•	•	•	•	104.5
"	oth Bellary, Akola	•		. •	•	•	•	•	103.4
,, ,,	10th Nagpur .	•	•	• .	•	•	•	•	103.1
<b>2</b> )	11th Yamethin		•		•	•	•	•	104 5
-	12th Thyetmyo		•	•	•	•	•	•	105.1
• >	13th Cuddapah	•	•	•	•	•	•	•	104.5

Rainfall.—The rainfall conditions of the week under review have been generally similar to those which prevailed last week. The fall has taken place almost wholly over North-West and North-East India, but while the fall in the former area has been more restricted and lighter in the present than in the past week, the fall in the north-east has been more extensive and also heavier. There has been actually or practically no rain during the week over Burma, the Peninsula or the central parts of the country, while Bengal and Assam received more or less rain in all divisions except Orissa, and the Punjab received more or less rain in four out of the seven divisions of that Province.

The rainfall over Baluchistan and the Punjab occurred during the first-half of the week. It was associated generally with the disturbed conditions which

entered India from the westward during that period but more particularly with the deep cyclonic sterm which appeared over the North Punjab on the morning of Tuesday March the 9th. Snow commenced on the higher ranges in Kashmir on the 7th and 8th, and continued during the 9th, when also rain was reported from Baluchistan and from Cherat, Murree, Chakrata, Mooltan, Dera Ismail Khan, Peshawar and Rawalpindi. The amount of rainfall received on this day was light on the plains (less than 0.20"), but was moderate to light on the hills. On the following day snow was reported from Murree and rain from Cherat, Peshawar, Khushab and Rawalpindi. The amounts on this day were larger, slightly exceeding 1.0" at Rawalpindi and Murree, and amounting to 0.83" at Srinagar and Peshawar. The weather subsequently cleared and was fine in the north-west till the close of the week.

The rainfall in the north-east was not as was the case in the north-west due to any particular disturbance, but occurred as scattered showers and the fall was spread over the whole week. The fall was reported from all the Bengal districts except Orissa, but was most heavy and most general in Assam. South-westerly winds prevailed at the head of the Bay and carried much moisture into Bengal and Assam on all days of the week except the two last and the rainfall occurred during passing showers or thunder storms as is usual at this season and under these conditions.

The rainfall table at the close shows that, as mentioned above, there was actually or practically no rain during the week in Burma, the Gangetic Plain, the central parts of the country or North-West India, except the Punjab. In Bengal and Assam rain fell in all divisions except Orissa, but the average for the week was less than one-tenth of an inch in Deltaic Bengal, the Bengal Hills, and Bihar. It amounted to 2:43" in Assam (Surma) to 0:84" in the Assam Hills, to 0:46" in the Brahmaputtra Valley and to 0:28" in Chota Nagpur. In the Punjab rain fell in four divisions, but the average amount was less than one-tenth of an inch, except in the Punjab. North which received an average of 0:90." The rainfall of the whole country was in excess of the normal in three divisions only, viz., Assam, Surma and Hills, and the Punjab, North. In all other divisions it was in defect, but the anticipated fall during the week under review being generally small, the absolute deficiency is nowhere very great.

The three concluding columns of the table give data for the two weeks, February 28th to March 13th, and show that except in the three divisions where the rainfall this week has been heavy the rainfall for the whole fortnight has been light where it has not been altogether absent.

In last Bengal and the neighbouring division of Cachar the weather was characterised by heavier showers than in other parts of North East India, thus Tipperah received during the week 2.28," Sylhet 2.03," and Nemotha (Silchar) 3.30".

		RAINFALL DATA FOR WEEK ENDING 13TH MARCH 1897.			RAINFALL DATA FROM 28TH FRBRUARY TO 13TH MARCH 1897.		
PROVINCE.	Division.	j rainfall of	normal	or defect	Average actual raintall of season to date.	normal	Excess or defect of (seasonal) rauntall expressed as a per- centage.
	( 1. Tenasserim .	Inches.	Inches.	Inches.	Inches.	Inches.	Per cent.
••	2. Lower Burma (Deltaic)	0	0.03	-0.05 0	0 0	0.02	100
BURMA .	. 3 Central do	0	O	o	o	o "	— 100 0
	5. Arakan	n	7	-0.00	0	7	7
	6. Eastern Bengal 7. Assam (Surma)	0.10	0'06 0'45	-0.02	0.03	0.01	— 100 — I
	8. Do. (Hills)	2.43	1 45	+ 0.08	3.18	2.18	+ 28
	9. Do. (Brahmaputra)	0.84	0.20 0.20	+0.25 -0.13	1 30 0'48	1.12	, -
	10. Deltaic Bengal	0.46 0.06	0.35	-0.20	0.00	6.80	$-5^{2}$ $-93$
BenGAL AND ASSAM	12. North do.	0.10	0 20	-0.10	0.25	0.36	- 31
	13. Bengal Hills	0.10	0.20 0.32	-0.30	0,14 0,14	0.50	— 52 — 65
	14. Orașa 15. Chota Nagour	0 02	0 32	-0.32	0	0.40	- 100
	10. Bihar (South)	0.58	0.31	-0 03   -0 12	0.58	0.44	- 36
	(17. Do. (North)	0.02	0.10 0.14	-0.15	0.04	0.10 0.50	— 89 — 80
	18. North-Western Provin-	0.04			-		-
	19. Quah (South)	0.01	0.15	-0.08	0.01	0.13	— 92 — 100
	20. Do. (North) . 21. North-Western Provin-	0	0.12	` l	o	0.13	— 100 — 100
	ces (Central)		•				
NORTH-WESTERN	22. North-Western Provin-	0	0.13	—o.13	0	0.10	- 100
Provinces and Oudh.	ces (West) 23. North-Western Provin-	0	0.12	017	O	0'23	- 100
Octa.	ces (Submontane						
	Last) 24. North-Western Provin-	0	0.13	-0'13	ი	0 21	<b>—</b> 100
	Vest)	İ		-0.37	0		
	25. North-Western Provin-	0	0.34	1		0.48	100
	/ 26. Punjah (South-East)	0.01	0'02	-0.10	0.03	1.45	9 <b>8</b>
i	27. Do. (South)	0	0.10 0.10	-0.18	0.02	0.27	— 90 — 80
PUNJAB	28. Do. (Central) 29. Do. (Submontane)	C (3	0.45	-0'39	0.00	0.20	<b> 8</b> 5
	30. Do. (Hill Districts)	0	0.40	-0.40 -0.20	0.02 0.00	თა <u>ნ</u>	- 97 - 94
Ţ	31. Do. (North) 32. Do. (West)	0.00	0 40	+0.41	0.01	0.80	+ 2
	33. Malabar Coast	0.08	0.10	-0 08 -0'12	0 10	0.25	<del>-</del> 60
ı	34. Madras (South Cen-	O	0.13		0	0.18	100
BOMBAY AND MALA-	trai)	o ¦	0.15	-0.12	0	0.51	<del></del> 100
BAR COAST DIS-	30. Mysore	0	0.22	-0 22 -0'07	0		100
TRICTS (MADRAS).	37. Konkan	0 0	0	o	0	0.09	- 100 100
	38. Bombay Deccan 39. Hyderabad (North)	0	0'02	- 0.03	0	0.03	100
	1 40. Khandesh	0	0	0		201	- 100
!	41. Berar 42. Central Provinces	0	0.05	-0.05	0	0 08	IOU
C) Phoy	(West) .	_	0.05	-0.03			•00
CENTRAL PROV-	43. Central Provinces (Cen.	0	0.02	1	0	0.08	100
,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	trai) 44. Central Provinces	О	0.08	0.08	0	0'14	- 100
1	(East)	* o'02	0.73	-0.50	0.03	0.31	94
(	45. Gujarat 40. Kathiawar	0	0	C .	0 1	0	O YA
BOMBAY (NORTH) . }	47. Sind	0	0.0	-0.00	O	0.10	- 103
(	48. Baluchistan Hills	0 0'39	0.15	-0.03	0 39	1.03	— 100 — 02
RAJPUTANA AND	49. Central India (East) 50. Rajputana (East) and	0	0.03	-0.03	0 39		- 100
(ENTRAL INDIA.)	Central India (West)		0.02	-0°07		010::	100
(	51. Rajputana (West)	0	0.05	-0.03	0	0'09 + - 0 00   -	- 100 - 100
1	52. East Coast (North) 52 Λ. Do. (do.) (a)	0.01	0.13	-0.12	0.01	0 18 -	44
\	53. Hyderabad (South)	0	0.01	-0.08	0	,	- 100 - 100
Madras	54. Madras (Central) 55. East Coast (Central)	0	0.03	-0'u2	0		- 100 - 100
	SS LABLE UNSULPHIPS '	_ :	0.04	-0.01	0		- 100
1		0	- 1		1		
		0	0.10	-0.10 -0.10	0 0	0.13   -	- 100 - 100

W. L. DALLAS,

Asst. Meteorological Reporter
to the Government of India.

#### GOVERNMENT OF INDIA.

### DEPARTMENT OF REVENUE AND AGRICULTURE.

# Weekly Report on the state of the Season and Prospects of the Crops.

Madras.—For week ending 20th March.—No rain except shight showers in Vizagapatam, Silem, Midura and the Nilguris. Water supplies are generally insufficient. Agricultural operations are progressing in parts. Standing crops have withered or are withering in the Deccan, except under canals and wells, elsewhere good. Harvests are yielding a poor outturn in distressed tracts; middling to fair elsewhere. Pasture is getting scarce generally. Fodder is insufficient in the Deccan, available elsewhere. Cattle deteriorating in the Deccan, good elsewhere. Prices have risen generally except in Anantapur, Madras and the Nilgiris. The numbers on relief are:—relief workers:—18,600 men, 38,397 women, 16,304 children; total 73,301 in the Deccan. Weavers:—4,962 men, 4,268 women, 30 children, relieved at the own trade in Kurnool, Bellary and Cuddapah; making total workers 82,561 in the Deccan. Kitchen inmates:—(dependants) 103 men, 214 women, 3,767 children; total 4,085 in the Deccan and Vizagapatam. Others:—124 men, 196 women, 392 children; total 712 in Kurnool, Bellary, Anantapur, Ganjam and Vizagapatam. Otherwise gratuitously relieved:—7 men, 29 women, 20 children; total 56 in Ganjam; making total gratuitously relieved 4,853 in the Deccan, Ganjam and Vizagapatam. Test workers:—538 men, 1,104 women, 561 children; total 2,263 in Vizigapatam. Total number in receipt of relief 89,677. Prices by which wages are regulated are:—Kurnool, Bellary and Cuddapah 13, Anantapur 13½ seers per rupee.

Bombay. - For week ending 23rd March. - Rain in three talukas of Hyderabad and one of Thar and Parkar. Standing crops have been damaged by drought in three talukas, by locusts in two, by frost in two and by blight in two of Karachi; by winds in one of Upper Sind frontier, by frost and winds in Shikarpur; otherwise they are thriving in Sind and Gujarat, but are indifferent elsewhere. Harvesting has been completed except in Khandesh; harvesting of late crops is in progress in parts of Karachi, Hyderabad, Gujarat, Deccan, Konkan, and Dharwar Preparations for next season have commenced in parts of fourteen districts. Fodder is sufficient except in the Deccan, Belgaum, Shikarpur and parts of Karachi and Baroda. Cotton picking continues in hmedabad, Broach, Surat and Dharwar. Condition of agricultural stock is deteriorating in Ahmedabad, Sholapur, Bijapur, and Belgaum, healthy elsewhere, except in parts of Sind, Ratnagiri and Kanara. Prices are rising in parts of Sholapur and Bijapur, falling in parts of Kolaba, stationary in Shikar-pur, Thar and Parkar, the Panch Mahals, Surat, Ratnagiri and in parts of Hyderabad, Kolaba, and Bijapur. Prices in affected districts are:—Belgaum 11, Bijapur 101, Sholapur 91, Ahmednagar 8, Poona 910, Nasik 93, Satara 9, Khandesh 81, Dharwar 13 seers per rupee. Average daily number on relief works including dependants are: —Bijapur 72,529, Sholapur 1,17,776, Ahmednagar 89,731, Poona 15,555, Nasik 36,752, Satara 29,902, Khandesh 37,560, Belgaum 15,692, Dharwar 118, total 405,615, of whom 289,529 are relief workers and 116,086 dependants. The numbers on gratuitous relief are:—Bijapur 8,289, including 79 in poor-houses, Sholapur 6,190, Ahmednagar 2,231 including 56 in poor-houses, Poona 3,628, Nasik 146, Satara 18, Belgaum 601, Dharwar 594, total 21,697. Total number in receipt of relicf:—427,312.

Bengal.—For week ending 22nd March.—There were scattered, and in some places heavy, showers, accompanied by high winds, in many districts on the 21st and 22nd instant. These showers have done good to the spring crops, and have facilitated the ploughing and sowing of the autumn crops. They are said to have done some damage to the mahua (Bassia latifolia) crop in Chota Nagpur.

The harvesting of the spring crops is in active progress, and the collection of opium is nearly finished. The pressing of sugarcane still continues. The supply of fodder is still generally sufficient, but water is getting scanty in many parts of Bengal Proper. Prices show but little change during the week. In the distressed districts the prices of the staple food-grains on which the famine wage is based are:—Nadia (common rice) 9 seers, Khulna (common rice) 10 seers, Rajshahi (common rice) 8 to  $\zeta_4^3$  seers, Pubna (common rice) 9 to 10 seers, Patna (common rice) 10\frac{1}{2} seers, Shahabad (common rice at Bhabua)  $8\frac{1}{2}$  seers, Saran (barley) 13 seers, Champaran (Indian-corn) not reported, Muzaffarpur (Indian-corn) 10\frac{1}{2} seers, Darbhanga (Indian-corn) 9 seers, Bhagalpur (common rice) 10 to 10\frac{1}{2} seers per rupee. The numbers on relief on Saturday, 20th March, were:—1 adia 15.817, Murshidabad 2,808, Khulna 5,115, Rajshahi 917, Pubna 208, Patna 73, Shahabad 18,97, Saran 34,103, Champaran 182,869, Muzaffarpur 41,214, Darbhanga 134,060, Bhagalpur 18,027, Sonthal Parganas 16,255, Puri 3,758, Hazaribagh 2,426, Palamau 2,777, and Manbhum 6,472. Total 485,870, against 483,609 in the previous week.

This total is distributed as follows: -

Relief-workers Dependants Relieved in poor-house Otherwise relieved Test-workers	es	•	Men. 125,565 1,044 707 37,020 0,488	Women. 90 479 1,622 384 92,939 1,811	Children. 48,144 15,772 325 53,530 1,014	1,416
Private relief-						
Relief-works-						
Da bhanga Raj	•	•	12,295	4,278	1.380	17,954
Hatwa	•	•	1,400	1,283	1,106	3,789
Gratuitous relief —						
Darbhanga Raj		•	2,042	4,966	4,311	11,319
Hatwa	•		158		160	550
Manjha .	•	•	. 104	34	13	151

North-Western Provinces and Oudh, -For week ending 2 1th March.-Light rain fell in a few districts during the week; in the Azamgarh district over half an inch was recorded. Rain has also fallen since the close of the week. Harvesting is in active progress except in the hill tracts. Unirrigated and late sown crops have suffered slightly in a few districts from high west winds. Cane sowings and collecting of opium continue. The numbers in receipt of relief on Saturday, the 20th March, in 19 districts officially recognised as distressed were as follows:-Agra 21,065. Etawah 12,928, Cawnpore 34,606, Fatehpur 21,591, Banda 228,101, Hamirpur 81,902, Allahabad 157,851, Jhansi 78,005, Jalaun 76,032, M rzapur 50,732, Jaunpur 29,357, Gorakhpur 27,953, Azamgarh 7,945, Lucknow 51,100, Unao 24,452, Rae Bareli 43,847, Sitapur 15,575, Hardoi 84,735, Barabanki 4,697, total 1,052,474; this total is distributed as follows among the various methods of relief prescribed by the Famine Code, which are in operation: -Emiloyed on relief works: 642,692; relieved as dependants 149,020; relieved in poor-houses 27,447, relieved under other provision of the Famine Code 233,315; the numbers relieved in 18 districts which are under observation and not officially recognised as distressed, were on the same date as follows:-relieved on test-works 11,901, relieved in poorhouses 7,414; relieved under other provisions of the Famine Code 27,217; total 46,532; the grand total in receipt of relief on the last day of the week was, therefore, 1,0,9,006. The great decrease is probably due to the fact that the day of enumeration was also the holi festival. Contributing causes are, doubtless, the employment of the people in harvesting the crops and the reduction of the famine wage in consequence of easier prices. Supplies are generally sufficient. Fodder is still scarce and dear in places. Prices show a tendency to fall. The price of the staple grain on which the famine wage is based varied from 93 to 13 seers in the districts officially recognised as distressed.

Punjab.—For week ending 23rd March.—Rain averaging from \(\frac{1}{2}\) to \(\frac{1}{2}\) of an inch has fallen in the districts of the Delhi Division; about 14 inches in Jullundur, 10 of an inch in Sialkot and Dera Ismail Khan; 4 in Rawalpindi, and 5 in Peshawar. Slight rain also fell in the Amritsar, Gujranwalla and Shahpur districts. Sowings of extra spring crops are still going on, and ploughing for the autumn crops is in progress. Sugarcane and cotton sowings have commenced in some districts. Irrigated crops are generally in fair condition, except those sown on brackish wells, and late on canals in Rohtak; crops on inundated lands, and those on lands dependent on rain, are generally poor; they are said to be good in Lahore. The outturn of spring crops is expected to be somewhat small owing to high winds in Lahore. Prospects are below average in Delhi; they have been improved by the recent rains in Peshawar and Dera Ismail Khan; but more rain is wanted in most districts. Stocks of food-grain have been exhausted in Hissar, Delhi and Shahpur, where requirements are met by importation; stocks in Rohtak, Jullundur, Ferozepore and Gujranwala are reduced, and are average in Peshawar; those with the cultivators of Lahore and Amritsar are insufficient. Barley and gram continue to be damaged by caterpillars and dust-storms in Ferozepore; crops have also been damaged to some extent by hail in Rohtak and Gurgaon. Cattle are generally in poor condition for want of sufficient fodder; they are dying of starvation in Hissar and Rohtak; their condition is said to be good to fair in Jullundur, Lahore, Amritsar and Peshawar, and average in Sialkot. Fodder is scarce in all districts except Peshawar. The average number of relief workers and dependants, etc., was as follows:-relief workers:-33 338 men, 31,786 women, 16,579 children; dep ndants:-1,106 men, 1,587 women, 15.585 children; relieved in poor-houses:-556 men, 778 women, 506 children; otherwise relieved:--3,067 men, 4,839 women, 2,930 children; on testworks:-211 men, 143 women, 119 children. Details not given for 4,288 persons otherwise relieved in Gujrat. The total number of workers, dependants, etc., in the Punjab was 117,518. Some persons have again attended the Rawal Pindi test-works. Prices are generally high and are still rising in Mooltan, Lahore, Sialkot, Shahpur, and Dera Ismail Khan; falling very slightly in Gurgaon and Ferozepore; the figures are unchanged in other districts; wheat is selling from  $7\frac{1}{1}$  to 9 seers, gram 9 to  $10\frac{1}{2}$ , great millet  $9\frac{1}{4}$  to 11, bulrush millet  $9\frac{1}{4}$  to 10, and maize 9 to 11 seers per rupee. Prices of the staple foodgrains on which the famine wage is calculated are: -Rohtak gram to seers, Delhi bulrush millet 84 seers, Ludhiana maize 11, Ferozepore gram and great millet 10½, Lahore wheat 10, and Indian corn 9 to 10½, and Gujrat maize flour 9 seers per rupee.

Central Provinces. - For week ending 23rd March. - The weather was cloudy and unsettled with showers in nine districts; days abnormally hot in parts; Bilaspur and Sambalpur received two inches, other districts less than half an inch. Reaping of spring crops is almost completed; threshing is in progress and land is being prepared in places for the autumn sowings. The mahua (Bassia latifolia) crop has suffered in some districts from the cloudy weather especially in Chhindwara and Balaghat; prospects in Nimar, Seoni, Betul and Bhandara are fair to good. Fodder is somewhat insufficient in Hoshang bad, Seoni, Wardha and Sambalpur. Prices are generally steady with no market fluctuations. The numbers on relief works have increased in Saugor and Raipur owing to completion of the harvest; they are almost stationary in Jubbulpore and Mandla and have decreased in all other districts owing to the holi festival and mahua picking. The numbers on relief works are: -Saugor 31,452, Damoh 12,032, Jubbulpore 47,540, Mandla 18,445, Seoni 3,523, Narsinghpur 20,389, Hoshangabad 27,184, Nimar 55, Betul 6,491, Chhindwara 3,840, Nagpur 2,587, Chanda 857, Bhandara 5.988, Balaghat 16,280, Raipur 36,149, Bilaspur 11,955, total 244,767. There were also 98,122 persons employed on railways and other private works. The numbers on gratuitous relief are: -Saugor 15,968, Damoh 3,658, Jubbulpore 27,051, Mandla 5,540, Sconi 2,265, Narsingnpur 7,548, Hoshangabad 6,664, Nimar 226, Betul 3,037, Chhindwara 2,534, Nagpur 1,639, Chanda 349, Bhandara 3,608, Balaghat 5,499, Raipur 10,016, Bilaspur 6,332, total 101,335. Grand total 346,102. Details:—on works, 81,279 men, 99,971 women, 58,414 children, with 5,103 unclassed: dependants: -881 men, 1,253 women, and 29,711 children, with 15,437 unclassed; poor-houses: -5,765 men, 5,557 women, and 8,115 children; otherwise relieved: -4,362 men, 6,543 women, and 6,448 children with 17,263 unclassed. The prices of the staple grain on which the famine wage is based are :- Samoor

 $8_1^3$ , Damoh, Narsinghpur and Bilaspur 10, Jubbulpur 10\frac{3}{2}, Mandla  $8_2^1$ , Seoni, Nagpur, Chanda 11, Hoshangabad, Bhandara  $9_2^1$ , Nimar, Betul 9, Balaghat 8, Chhindwara 10\frac{1}{2} seers per rupee.

Burma.—For week ending 20th Mirch.—In Upper Burma, transplanting of dry weather paddy is progressing and is completed in four districts. Harvesting of peas in Lower Chindwin and reaping of gram, wheat and peas in Pakokku is completed. Reaping of island crops continued. Standing crops are generally in good condition except as previously reported. The price of paddy has risen considerably in Akvab, Prome and Amherst districts and slightly in Rangoon and seven other districts of Lower Burma; in Upper Burma there is a slight rise in Mandalay, Thayetmyo and Minbu. Numbers on relief works:—Meiktila 14,554, Myingyan 8,045; on gratuitous relief.—Meiktila 1,969, Myingyan 1,883, Yamethin 356. Total number relieved 24,857. Price of rice: Meiktila 8 seers 12 chittacks, Myingyan 10 seers 4 chittacks per rupee.

Assam.—For week ending 23rd March.—Rain has fallen in all districts; but more is wanted in Nowgong. Prospects of low land rice and tea are good in Sylhet. Ploughing for early rice and pressing of sugarcane continue. Prices:—common rice Silchar o, Sylhet, Gauhati and Tezpur 10, and Sibsagar 11 seers per rupee. Fodder and water are sufficient except in Nowgong and in parts of the Goalpara district.

Mysore and Coorg.—For week ending 23rd March.—MYSORE: Standing crops are in fair condition. Prices have slightly risen in Kadur and Chittaldrug and fallen in five districts.

COORG: Slight rain during week. Rain is much needed. Prices of food-grains are normal. Water and fodder for cattle are sufficient.

Berar and Hyderabad.—For week ending 23rd March.—BERAR: Weather is clear and is getting warmer. Harvesting of the winter crops is almost completed; threshing of wheat and linseed continue. Ploughing operations for next monsoon crop are in progress. Scarcity of fodder and water prevails in all districts. Prices of food-grams are steadily rising. 25,423 persons were employed on relief works during the week. Prices:—Jowar:—Akola 10, Amraoti 10, Basim 9½, Buldana 9, Melghat 6 seers per rupee.

HYDERABAD: No rain during week. Harvesting of spring crops completed in most districts. Fodder, pasture and water are scarce. Aggregate number of persons employed on relief works in Gulburga, Raichur and Naldrug:—1,793. Prices in affected districts 9<sup>3</sup> seers per current sicca rupee in Gulburga and 10 seers in Raichur and Naldrug. 99 persons on gratuitous relief in town of Shorapur. Prices:—wheat 6½, coarse rice 6¾ and jowari 11½ seers per current sicca rupee.

Central India, For week ending 23rd March. Slight rain fell in the Malwa Agency during the week. Agricultural operations are in progress in all Agencies. Crops are in fair condition in Bhopal, Bhopawar, Malwa and m six districts of Gwalior; good in Baghelkhand and on irrigated lands in Bundelkhand Agency; bad and indifferent in the remaining districts of Gwalior. Agricultural stock is fair in Bhopal and Bundelkhand, good in Baghelkhand, Malwa, Bhopawar and in five districts of Gwahor, bad and indifferent in the remaining districts of Gwalior Pasturage is fair in Bhopal, Malwa and Bhopawar, good in Baghelkhand and two districts of Gwalior, indifferent in Bundelkhand and some districts of Gwalior. Prices are above normal in Bundelkhand, Baghelkhand, Malwa and Bhopawar, steady elsewhere. Opium crops are fair in Bhopal, Bhopawar and in one district of Gwalior, good in Malwa and two districts of Gwalior, indifferent in remaining districts of Gwalior. The number of persons employed on relief works were:—in Gwahor 23,020, in Bundelkhand 40,283 and in Baghelkhand 66,970; on gratuitous relief: - 20,963 in Gwalior, 7,754 in Bundelkhand and 4,602 in Baghelkhand. Grand total 103,652. Prices:—10 to 101 in Gwalior, and 11 seers per rupee in Baghelkhand.

Rajputana.—For week ending 24th March. Showers fell in Marwar, in two tehsils of Ulwar and drops in Jeypore. Agricultural operations fair in

Kherwara, poor in Dholepore, and satisfactory elsewhere. Standing crops ripening in one State, thriving in another, poor in one, suffering from high winds in parts of Ulwar, and good elsewhere. Harvest very good in Kherwara, favourable in Marwar and Jeypore, good in Jhallawar and Bikanir, moderate in Bhurtpore, average in Ajmere, and below average in Haraoti. Crops slightly damaged by hailstorm in some villages in Bansur pergunnah in Ulwar. Cattle lean in Bhurtpore, in fair condition in four States, good elsewhere. Pasturage or fodder fair in Haraoti, failing in Dholepore and Bhurtpore, scarce in some tehsils of Jeypore, and sufficient elsewhere. Prices high in one State, rising in three, falling in one, fluctuating in another, and steady elsewhere. The number of persons on relief works was:—Marwar 4,888, Tonk 50, Dholepore 4,660, Bikanir 12,278, Jaisulmere 677. On gratuitous relief:—Marwar 1,219, Tonk 1,923, Bhurtpore 430, Bikanir 3,630, Jaisulmere 81. Grand total 29,836. Prices:—Marwar 8 seers 11 chittacks, Tonk 10 seers 6 chittacks, Dholepore 11 seers 4 chittacks, Bhurtpore 10 seers 3 chittacks, Bikanir 9 seers and 8 seers, Jaisulmere 9, seers per rupee.

Kashmir.—For week ending 23rd March.—Rain fell once during week. Spring crops are generally in good condition. Prices continue little below normal. Price:—24 seers per rupee.

Jammu Province.—For week ending 24th March.—Slight rain. Prices rising. Fodder scanty. Relief works proposed to be reopened. Price: 8 seers per rupee.

Nepal.—For week ending 20th March.—Sowing of Indian-corn and early rice is delayed for want of rain, which is also required for the wheat and barley crops. The weather is dry and warm with high winds. Price:—8 seers per rupee.

The total numbers in receipt of relief during the preceding and present weeks are as follows:—

	PR	FCEDING WEE	k,	Pi	KESENT WEE	K,	Increase
Name of Province.	Relief works.	Gratuitous reliel.	TOTAL.	Relief works.	Gratuitous relief.	TOTAL.	or Decrease.
Madras	63,128	14,351	<b>77</b> ,479	75,564	14,113	89,677	+ 12,198
Bombay	407,870	23,162	431,032	405,615		427,312	
Bengal	303,961	179,648	483,609	300,959	184,911	485,870	+ 2,201
North-Western							
Provinces and			6 000	0 6			
Oudh	1,059,557	317,331	1,376,888		<b>2</b> 95, <b>3</b> 93	1,099,000	
Punjab	113,290	13,672	120,908	100,454	•	117,518	
Central Provinces	270,125	99,545			101,335		-29,508
Burma	20,505	4,070	24,575	20,049		24,857	
Berar	14,521		14,521	25,423		25,423	
Hyderabad	4,712	06 -	4,712				- 2,919
Central India .	89,260	24,865	*114,125	130,273		163,652	
Rajputana	23,698	6,434	30,132	22,553	7,283	29,836	- 296
TOTAL .	2,376,633	683,078	3,059,711	2,131,663	670,383	2,811,04	

<sup>·</sup> Exclusive of Bundelkhand figures.

T. W. HOLDERNESS, Deputy Secretary to the Government of India.

### GOVERNMENT OF INDIA.

# DEPARTMENT OF REVENUE AND AGRICULTURE.

#### (FAMINE.)

# Return of the number of persons in receipt of relief in districts affected by scarcity.

Nors.—The figures are compiled from the Local Gazettes, and give the District details of the Provincial totals published weekly in the Crop and the Summary in the Gazette of India.

Non-labouring children and other dependants of reliet workers are classed as on relief works when distinguished in the local returns from one gratuitously relieved in poor-houses or at their homes.

			Ров : тик 27	THE WELK 7TH FERR	ENDING ABY 1897.	Гов т	HE WEEK	ENDING :H 1897.	Гов т тик 13	HB WEEK Sth Marc	ENDING 2H 1897.	FOR THE 2	OIH MAR	ending ch 1897.
Name of	Province ar			1	<del></del>	†	i			1		ì	i	
	strict.		Relief works.	Gra- tuitous relief.	Total.	Rolief works.	Gra- tuitous relief.	Total.	Relief works.	Gra- tuitous reifel.	Total.	Relief works.	Gra- tuitous relief.	Total.
		-					-		-					
	drus.					İ			]					
Cuddapan		•	7,647	419	8.066	2.735	7.188	10.223	3.705	7.185	10.890	4,593	8,609	13,202
Kurnool	• •	•	32,744	3,179	35,923	10,484		10, 81	12.050	170	12,500	16.253	663	16,915
Bedary Anantapur	•	•	4.1.32	339	4.771	36,, 87	751	37.53	394	7.23	39,507	41,019	796	41,815
Challant Thentalan	•	•	2,093	6,335	8 125	4,705	1 2 20.2	4.705	4.700	119	4.815	5,007	119	5,170
oun juint	• •	-	1,629	909	2,5.18	1,494	1,391	2,585	1.537	361	1,035		362	36.
TOTAL	MADEAS	$\cdot  $	48,515	11.181	59.726	56,205	9,630	65,835	61,506	5,558	70,064	66,922	10,548	77,470
<b>b</b>	1	-					-		1			·	·	-
Bijapur .	rbay.		en 100		<b>S</b> # 04	#5 55A	'	1 2117 20 412	79.160		i ' ()		45.4	
Shora, ur		:	80, 196 95 305	6,103	86,904 101,864	75,580	8,162	83.742	198,246			79,951	8,498	88,18;
Ahmeanagar			51 96 L	6.559 1 120	101,301	80,011	6,385 1,829	+ 90.840	8558	5.04. 1.555		111,686 94,011	0.545	
Poons .			22,109	2.623	21,.32	2 508	3,614	21,2.2	19.290			15,167	4.01.	
Name .		.	33 793	106	33 899	34.5.7	115	34,002	35.0.2	1-11		36,017	156	
outura .		.	30 238	11	30.252	29.638	16	29.652	23.39 6	10		20,193	16	
Anandesh	• •	.	34, 1.18		34.155	33,2 5	!	33.200	5+		20.751	32.069		32.668
oparan Sparan			3.753	457	4,240	3.935	477	4.412	4,110	495 293	203	4,814	535	5,348
	• •			•••		•••	22		''' _	2.03	200		513	513
TOTAL I	Bombay	. 3	85,116	17.317	402 433	391,611	20,648	412,259	397,60 t	20,556	418.517	106,541	23,194	429,735
$B\epsilon$	engal.	-								<b> </b>				
Champaran			07.502	27.880	135,382	<b></b> .		170,251	137,181	38.385	175,569	136,725	55,158	205,386
batantad		.   *	1.175	5.782	6.957	,		9,365	2001	10:359	129.0	4,793	13.070	17,863
Nuclina .		.	6,499	1,456	7.955	***	:::	10,578	0.440	3,919	10.329	7,50}	4,795	12,396
atua .	• •			10	44			61	••;	599	อิลก	•••	273	273
Khuma Man .	• •	•	351	727	1.078			1,861	4, 9	2023	2502	887	3.0_7	3,914
Darbhanga	•		15,343	15.772	31.115 190 337	•••		32.096	14.116 50 363	18,860	32 97 0	14 576	18,513	33,119
Muzatiai pur	•		39.064	51.273	26.178	***	•••	140.0./3 27,875	20 204	57,106	147,469 41 255	85,593 24,007	24,953 24,953	42,990 140,034
galkuwut			21 355   580	4,823	580	•••	•••	58.	130	20,661	41 200	(43	***	45,890
3haguipar			6,208	286	6,494	***	•••	8,160	10 872	3,455	14. 21	13,82	3,654	17,481
alamau			3,602	409	3.011	•••		4,203	3,005	813	4,471	3,403	961	4,304
Manbaum				2.403	2,403	•••		3,432	3,75.	4.500	7,551	2.110	3,501	5,617
Pabna :	• •	•			***	•••		53	107		.07	191		191
Murshidabad Jazaribagh		•			•••		•••	730	3, 0		375	1,456		1.456
garatios Ru	• •			•••	•••		•••	•••	1,200 1,550	••	1.20)	1 856	•••	1,856
	• •		•••	•••		•••		•••	1,550		1,490	3 495	•••	3.199
Total 1	Bengal	. 3	00,679	110,851	411,530	271,994	138,008	410,002	293.685	160,680	454,365	301,173	179,436	483,609
Torth-Weste und	rn Provinc Oudh.	es -	-											
Agra .	• .	$ \cdot $	25,311	8,194	83,505	25,571	6,783	32.354	25,988	9.173	35 161	25,436	9.081	34,517
uluwah		• .	17,774	2.675	20.149	17.379	2,560	20,339	10,051	2 270	18 924	11.174	3,402	17,576
Sanda .		-   1	64,864	28,117	192,981	172,509	28,439	20+.038	174.967	35.160	210.127	193.8 (3	34.859	225,703
awupur	•		76,981	29,029	106,010	99,478	19,847	119,325	90,219	16,548	106.767	51.481	13 981	65,4 2
lamirpur Mahabad	•		54,365	16,631	70.999	44,855	15,627	60,482	44.235	15 461	5.1,699	56.723	15,423	72,143
panar .	•		58.019	27.522	185,541	151,760	29,034	180,794	101.0,0 59,95.;	29,842	191,512	145,7.3	82,749	178,468
ulaun .	•		49,318	2,283	51,601	57,939	9.417	67,386	63,933	21,301	81.254	62,615	13,562	76,177
aunpur			86.785   60,971	10,676	96,461	91,862	10,259	102,121 71,2,3	43.478	10 50v 10 589	94,443 51,067	80,927 22 511	9,994	91,898 32,505
orakbpur			32,661	10,790 8.640	71,761 41,301	59,903 <b>38,47</b> 8	11,3,0 6,164	44,642	25,215	10,266	38 481	24,776	13,624	38,400
						OCHE O	V,1048							
ncknom		.   7	78,103	19 051	97,154	86,434	21,047	107.481	78,677	22.345	101,022	65,410	22.265	87,675

Return of the number of persons in receipt of relief in districts affected by scarcity-continued.

<del>982-12-</del>			HR WEEK	ENDING ARY 1897.		K MKEK			IR MERK		FOR THE 20	E WEEK R
No.	Name of Province and District.	Resief works.	Grasui- Lous renet.	Total.	Relief works	Gratui- tous reliet.	Total.	Relief works.	Gratui- tous reliei.	Total.	Relief works.	Gratui- tous reliot.
189012234567 22222222234567	North-Western Provinces and Ouah—coned Dehts Dun Bijnor Moradabad Bareity Muttra Etsh Mampuri Farukhabad Budau Sachijahanpur Pinbat Kneri Suttanpur Pertangarh Fyzabad Fatempur Azamgarh Banares Gonda Lasti	7.879 25.725 806 146 684 1.356 2.589 6.946 3.113 24.029 18.581 8.287 25.287 8.29 339 5.7 05	1,419 1,238 1,942 240 2,814 1,584 1,053 264 2,870 798 674 4,204 5,082 9,355 11,112 559 30,09 1,818	3.787 28.233	360 2.728 5.481 3.565 22.451 960 132 546 960 3.317 6.563 7.274 23.752 8.559 4.703 4.703	3,203 1,770	360 4,151 7,038 5,680 27,0,3 2,794 717 11,450 1,254 6,074 7,783 1,303 15,948 20,9 o 11,795 33,765 16,354 8,061 6,478	300 1.962 3.227 3.394 19,71 595 96 142 486 2.0 il 4,084 1 350 4 564 11.55× 4 075 20 345 6.591 3 435 3,680	· 	8/0 8.463 6.486 5,415 27.151 3.533 596 10.451 7.54 6.227 1.751 6.412 17.270 7.496 37.80 12.3.8 4.965 5.458 5.458	210 1,204 3,498 2,470 33, 33, 43 64, 32, 1,13 3,7,2 1,4,0 2,18,3 7,8,3 1,7,1 22,070 5,00 2,8,3 2,60 1,05 4,321	1,746 3 440 2,039 8,0.5 3 187 4 076 203 2,523 1,218 1,665 10 2 3,6 (2) 8,469 4,559 1,743 1,685
1 2 3 4 5 6 7 5 9 10 11 12	I unjub.  Hissar Rohtak Gurgaon Delat Karnal Umballa Ferospur Muttan Lanore Oujrat Rawalpindi Ludmana	13 328 3 563 1,602 2 457 1,6 9 1,063 2,027 40 3 8 6,3 1,10	2353 2353 140 140 2353 2353	45 684 6.513 1,663 3 451 1 645 4 473 208 208 2 097 50069 (69)	47,100 3,123 2,003 2,003 2,152 1,030 2,2 5 135 2,1 13 31,136 43 137	2 928 2,992 51 959 4 618  18,000	4,045 2,245 35 2,173 20,036 13	12 599 4 826 2 463 2, 85 3 9 5 2 612 2 612 2 2 5 67 117	3 478 3,021 85 923 1,051 115 710 62	46,077 7,847 2,548 3,308 5,043 5,042 108 2,042 108 2,248 38,796 67	54.263 6.333 2.981 1.996 8.505 5.099 1.047 116 2.350 30.57,	5.041 3 091 90 913 735 148  3.651
	Total Punius	105 705	7.522	116 527	95,079	25,650	23,735	101 111	9,158	113.899	113,233	13,735
1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16	Control Protones.  Saugor Damoh Jabalpur Mandia Seoni Narsinghpur Hostangabad Nimar Betul Chindwara Auguer Chanda Diandara Bataghat Risipur Lilaspur Fotal Central Protones.	28.761 21.24, 80.936 19.66, 7.900 20.276 21.271 583 14.236 7.393 1.192 13.034 14.142 13.250 15,619 10,653	9 315 1.574 9.802 3.073 9 0 3 315 7 339 119 603 1,233 832 63 7 49 1,422 1.808 1,816	38.076 22.519 90.735 22.738 8.800 23.591 25.670 702 14,859 8.676 2.324 3.097 14.891 14.672 17.448 12,469	27,576 16,503 76,365 20,639 6,513 17,425 20,2 9 27,1 15,736 7,408 1,548 3,082 18,514 13,348 37,757 13,777	9,754 1,147 10,020 4,78 2,003 5,013 6,926 114 864 1,393 958 1,326 1,466 6,173 4,257	37,330 18,040 86,385 25,127 8,516 20,438 27,135 385 16,690 8,801 2,506 3,082 19,840 43,930 18,034	26,315 15,237 60,589 20,399 6,363 19,042 23,243 64 16,514 6,665 1,8,7 2,317 13,406 19,983 27,465 15,828	10,347 6,258 18,607 6 0 04 2 507 2,736 7,282 1,010 1,534 912 777 1,345 2,767 1,457 4,129	36,702 21,495 79,196 26,304 8,870 21,778 30,525 196 17,524 8,199 2,749 3,094 15,151 22,760 28,922 19,957	30,723 21,691 53,068 22,735 6 365 26,416 43,663 13,973 7 639 3 532 2,195 13,648 2 ,249 38,-62 16,652	10,425 5,822 19,150 1,250 1,250 1,878 2,635 601 169 795 1,637 1,018 408 1,033 1,676 1,502 5,546
2	Burma.  Meiktila  Mymgyan  Yamethin	13,379 9,111 	2,450 2.085 338	15.829 11,196 338	13,642 8,0,5 	2,290 1,785 336	15.932 9,860 306	12.674 7,239	1,821 1,716 346	14,495 8,955 346	12.773 7,732 	1,979 1,729 362

Return of the number of persons in receipt of relief in districts affected by scarcity—concluded.

	FOR T	HE WEEK F	knping by 1897,	Гов ти тик 6	R WEEK 1	CNDING 1 1897.	Гов тн тнк 13	е werk к	nding 1897.	FOR ТН ТНК 20	R WEEK :	ending u 1897.
Name of Province and District.	Relief works.	Gra- tuitous relief.	Total.	Relief works.	Gra tuitous relief.	Total.	Relief works.	Gra- tuitous ( reliet.	Total.	Relief works.	Gra- tuitous relief.	Total.
Berar.		1								<b>!</b>		•
Akola	10,318		10,318	11,111		11,111	12,818	<b></b>	12 818	14,521	•••	14.521
TOTAL BERAR .	10 318		10.318	11,111		11,111	12,818		12,818	14,521	•••	14,521
Hyderabad. Raichur Naldrug Gulburga Lingsugur	2,547		2,547	4,509 	,	4,509	 } 4,385*	•••	 4,385	4,712+	•••	4,742
TOTAL HYDREABAD .	2 517		2 547	4,509		4,509	4,385		<b>1,3</b> 85	4,712		4.712
Central India.	'			<u></u>	·							: : !
Bundelkhand Bagbelkhand	19 69 1 70 391 27 735	1,67 1 3,937 7,459	24 368 74 328 35 194	23,473 69,309 27,571	5,657 1,032 6,998	29,130 73,341 34,569	10 408 65,295 29 856	2.918 3.744 7.440	13 326 69 039 37,296	Not 67.428 21.832	reported. 4.199 20.666	71.627 42.498
Total Central India .	117.820	16.070	133,890	120 353	16,687	i i : <b>137,04</b> 0 i	105,559	14,102	119,661	- 89.260	24.865	114,125
Ra) putana.	i				:		1	1				1
Marwar Dholpur Bikanir Jaisalnir Kotah Bhartpur Tonk	5,319 5,361 1,378 845 1,113 121	581 13  651	6.187 5.361 4.959 858 1.113 772	5,281 5,305 4,095 901 1,173 	1.150 558 81 593 272	6,461 5,305 4,653 982 1,173 593 302	1 942 1 925 11 418 983 919 	1	4,925 14,391 1,076 2,221	4.592 5,665 11.801 825 752	3,493 106 489	5.662 15,294 931 752 489
Total Rajputana .	17.140	2,413	19.553	16 785	2,681	19,469	23.237	5.947	29,184	23,698	6,434	30,132
GRAND TOTAL FOR ALL PROVINCES	2,618.234	511.555	3.129,789	- 2,627,008	581.880	3,208,883	2,519,949	621.374	3.141,328	2.423,142	634,558	8,057.70

Includes Gulburga, Bir and Lingsugur districts. Numbers for Raichur and Naldrug not reported.
 † Includes Raichur, Naldrug, Gulburga and Lingsugur Districts.

T. W. HOLDERNESS,

Deputy Secretary to the Government of India.

Dated 26th March 1897.

# GOVERNMENT OF INDIA. FINANCE AND COMMERCE DEPARTMENT.

## WHOLESALE PRICES FOR THE 1st HALF OF

								VV.	HOLI	SALI		CES I	· · · ·		3t 112	LF
Dı	<b>51</b> Kto	rs.	-		Rue, un- husked	husked.	Wheat	.: Flour (wheat)	Barley	r   Jawar	.   Bajra	. Ragi.	Maize	. Gram.	Arha dát,	
					,	-	:		:	1				- <b>i</b>		
Burma							1		i	1	1					Ì
lenasserim					•					i	į			1	İ	
Mergui					13 6 to	7				1	•	1		1		
Tavoy .	•	•	•	•	18.7		:	٠		; ···						"
Moulmein .	and .	\mbe	r,t	:	15.3 15.7	40°8 59'5		•••			•					¦ ••
Prgu edeltar	• )				1			:	•			••	!		""	
Rangoon Thongwa	•	:	:	•	10.15	53°5 51	$g(\cdot)g$		•••	٠	•••	•••		52.7	<b></b>	
Bassein	•	-	•	•	17 34	42.5	•••	•	•••		:		İ			::
Pegu (inland Henzada	1) —				1	1					1		1		!	
Toungoo	•	•	:	:	16.3-	54*4 01*2	•••		1		' •••		t :			.
Upper Burme	3-				!	!	:		-	;	1			"	•••	"
Mandalay Bamo	•	•	•	•	19.2-	60,90	60 <b>-6</b> 0	٠ -						46 07		1
Pakokku	•		•		2211	61.5	•••	••		17		• •••			;	1 ::
Arakan-						:	1		•	1					1	
Kyaukpyu Akyab	:	:	•	:	17 19'04	34 30 1		:	•••			•••	<u> </u>		,	; .
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Assam—					i t	1		ı		1		Ì	1		: !	
Brahmatutri Goalpara	7				1	!			)			i	! :			
Gauhati	:	•	:	:	21125	12 T	i :.		• •••	1		'	·			
					i				•	i		••	·		•••	"
Bengal —					i	1 1				1		-			!	
Eastern Chittagong		_			I	43.5.5		1			! i			1		
Dacca .	•	•	·	. '	••	411.5 30125	60 48'12	;			i		•••	48.75 40.62	39°37	350
Deltaie-				1				į		İ		1		••••••	39 37	
Midnapur				.!	<b>{</b>	33°75	}	. i								1
Calcutta					(	35 47°5	) '					İ	•••	•••	•••	320
Central -				!		,,,,	4715	· i	32.4	35.2	<b>4</b> 5	- "	•••	35	30	309
Burdwan Pabna				1		25	41'25	ļ			1	·		36:25	40	253'1
Narthern-		•	•		••	40	47.5				•••	•	į	40	43.75	290
Rangpur						30.75	<b>5</b> 5					i !	20		£21ec	200
Orissa-					:			į		į		'	30	37'5	<b>5</b> 3 <b>.7</b> 5	27,0
Cuttack	•	•	•		••-	32003	5210	. }			•••			20:41	27.66	305
Bihar, south				į			1	-	1				1	i		
Bihar, north-	•	•	•	.	•••	37.5	43*12	-	37.12	30	•	25	30.03	35	25	220
Bhagalpur				-		37.10	45	;	31.87				****		221.6	<b>2</b> 69
Muzalfarpur	•	•	٠	•		40.87	50		3,3.12				33°28	37'10	20,10	238.3
W. Provinc	· 00			Ì	{			-		İ			ì	•		
Eastern—	. ( 3	-			;			1		i			1	ł		
Benares	•	٠		$\cdot$	28.54	47.86	46*98	55'36	39.11	37.67			36.00	<b>39.6</b> 9	45.16	262'86
Central— Cawnpore				. [			j		l					29 00		
Jhansi .	:	:		į	29'53	49*99   48*44	42°08 42°13	47'08	35'52	36°35 44°37			36:35	40	47'08	238.59
Western				i	1		. , ,	13.20	41'04	77.3/			45'47	40		228.75
Meerut . Agra .	•	•	:			47*03		49		40				•••		250
Submontane, n	1P9f		-			4, 03	43'41	48159	38.44	37*03	38*59		33'44	38*25	48.13	236*87
Shahjahanpai		•		. ;		44'43	44'43			36:35			.	47'614		230
				1	'				}					41 04		-0~
ıdh—				i		1		1						1	-	
Southern—				1	-	j					1	j		1		
Lucknow		•			30'62	48.44	48.33	54'37	42'08	38-12	41'98		38.13	41.98		250
Vorthern-					1	-				-			J	7. 90	•••	

### FEBRUARY 1897 (in rupees and decimals per ten maunds).

	UAR	¥ 1897		·upee8 -	- <del></del>	urcin 	uuts ]	ve <b>r</b> ter	i ma	u <i>nu</i> 8).	
Gur.	Salt.	Tobacco Leat	To remedic.	Grass.	Straw.	Jawai stalki.	Bhoosa.	Sheep, per score,	ner	Plough- bullocks, per pan.	Districts.
-	1		1			:	!	1			
1	1 	1	1		1		j Į				Burma-
		1			i .	Ì					Tenasycrim—
					i			1			Mergui.
			í		1	1		!		<b></b>	Tavoy Moulmein and Amherst.
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	ļ		1			į					Pegu (deltarc)— Rangoon.
		:	;		:	i					Thongwa. Ba-scin.
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	1	•	!	i	1	;	!				Henzada. Toungoo.
	1		1	İ	!	!	•				Upper Burma-
	!						1		1	1	Mandalay. Bamo.
			1		ı <b></b>		]	1	•		Pakókku.
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		1									6 yaukpyu. Akyab.
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	1	1									Assam
	}	1	i								Brahmaputra— Goalpara.
	1	1				1	1				Gauhati.
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			1			!		i			Eastern-
	47°5 41°87	95 80	i .	37.5		;		• :			Dacca.
	<b>4/</b>		;			!			İ		Deltan =-
{	38°12 and	52'5 to	}		2, a.						Midna, ir.
l	39 37	68°75	) "	6·5(a)	5 25(a)				1		Calcutta.
	36.87	"						i			Central Bardwan.
	33,15	٠.	:		7(a) 6:25	.		· ···			Pabna.
	42.2	80			1, 2,1		'				Northern-
	42.2	50		·1(9)	·1(9)						Rangpu
						-		!			Orissa— Cuttack.
•••	20	40		20(a)	2.62(a)			i •			Bihár, south-
	27.5	30		3.13	4'37						Patna.
	37.5	3"		"				i			<i>Bikar, north</i> — Bhágalpur.
٠.	40	8n						:::			Muzaffai pur.
	36.35	114.37		"						Ι,	
											NW. Provinces-
		ĺ									Eastern— Benares.
43'8	•••				•••			"		"	Central—
33'33	.,	80						бо			Cawnpore. ]hansi.
			•••	5		2.2					Western-
30	•							60		70	Mearut.
40								45			Agra.
								40 to 90		25 to 50	Submontane, west— Shahjahanpur.
40			70 & 8o		, .		"	10 90		] ,	-
							<b>!</b>				Oudb
										•	Oudh —
		75		4'01				35	•••		Lucknow.
33.33		75		301	•••						Northern-
i		1	: 1	, 1		!	ı		l .	ا مہ ا	Russhad

## WHOLESALE PRICES FOR THE 1st HALF OF

- mm - 14				:								PRICE	3 POR	Ing	THE UV	LP O
Dist	RICT	s.		-	Rice, un- husked.	Rice,	Wheat.	Flour (wheat).	Barley.	Jawar.	Bajra.	Ragi.	Maize.	Gram.	Athar dál.	Ghi.
Rajputana-					1			!			-					
Eastern— Ajmere .	•			•	3313.7	•	48.44		38*12	35.31	42°06	! ! !	35*10	38*28		200-67
Panjab-						ı	!	i	1	!	1					
Southern— Ferozpur	-				30.08	80	44.43	48-47	34.79	. 32 <b>'7</b> 1	38.07		33.33	36'35	57.13	290.88
Central— Lahore .				•	<b>29'5</b> 8	48*49	44*17	50.78	35'52	34°74	30 01		3°35	37 <b>°</b> 03	57'13	290 88
South-eastern- Delhi	-		•		30'78	44*37	43.58	50	   <b>4</b> 0	38112	42105		37'24	40	50	278.33
Submontane— Amiltsar		•			22,24	: 48'49	42*08	4=163	31.08	33*33	3 <sup>6</sup> '35	į	34'79	35.10		320
Northern— Rawalpindi	•				· 28.59	60.77	44*00	46*7	<b>2</b> \$•59	301/8	40	1	37 19	30°35	48.75	290
Western- Multan				•	27.0	55*31	40 S7	)   5 <b>11</b> 35	32'03 .	34*70	39'01	! • •	<b>3</b> 8 o2	30,01		290*94
Sind and Balu	chist	<b>R</b> II -	_		,	,	•	,	. 1			i				
Karachi Shikarpur Quetta		•		•	 1	; ;	44*32	! ! ! ;	31°50 27°5	31135 30110 3112	36°87 32° <b>81</b>	· ••• '	JJ'12	39,23	·	274°37 330
Bombay-							44 07	, ;	,	j,	,	' 1 !				1
Deccan-						. 1		i		j	,	i	ļ			; }
Dharwar Sholapur		:	:		••	' !	43'13 :			ĺ	!	!		{		
Poona .	•	•	•	•	-	47 24		1		3~6	46 35			45'49 '	•	) 
Khandesh Ahmadnagar Dhulia .	:	:	•	:			43.43	} { }		41'. 40'1	41.04			34.44		333°33
<i>Gujarat—</i> Surat . Ahmadab <b>a</b> d	:	:	•	-	32'5	 50	50°47 50 -	:		3518	40126			46.52 37.5	5 <b>u</b>	280
Central Province	es				1	j	1	•		1	1		I			
Western- Nágpur.	•		•	.		41	41	49	•••	J3'5	}			31	39	282
Central Jubbulpore	•				. [	42 12	38.06	44*44						33.31	44'44	230
Fastern— Raipur				-	1	3° 06	38.06	į.		.	1		ļ 1	3% 00	40	250
Berar-				i	•			1	,			;	İ		į	
Básim . Ellichpur Amraoti			:			80 56.87	46'3 50 44'37	55°78 . 50°25		37'04 40 36 25	50 50	1		32'14	39'42 40 45	266°31 250
Madras -				i		,,	1	"			•	ì			(	- 5
South, central— Combatore . Salem .					1	1	;			<i>2</i> 5	<b>23*7</b> 5 i	ļ		56:87		456-87
Central- Bellacy	•	•	•		i	:	i					20.30	( ·	20.02 30.48	-	325 88
Cuddapah Karnul	,	•			30.25	47'03	i 1			31'98	30*57		1	33'33 }		34 <sup>8</sup> ·7 316·67
East Coust, cent	rai —	•	•	•		1				,		;		1	•	
Bast Coust, sout	h	•	•		***	1				•••	*** '	20		27.10		
Madras . Tanjore Trichinopoly	,	•	: :		17.76	30'17					,			45*54	·	345'62
Southern- Madura										22.80	•••	16.35		21.35		
<b>Mysore</b> — Mysore					22.60										1	
Bangalore .	•	•	•		22.69	36.57	59.78	67.3	.	23'77		19.59	;	20.99	49'37	354 •
eaugatore .	•		•	• [	15	47	51.87	48.19	1	25.2	;	<b>2</b> 0.20		24.5	45	393.87

# FEBRUARY 1897 (in rupecs and decimals per ten maunds)—continued.

Gúr.	. salt	Tobac leaf			Straw.	Jawa stulk		1 De	ep, Go er p re, Sco	er	Ploug bullock per par	DISTRICTS.
47° <sup>8</sup>					5	5			40		80	,
		55'3	. <b>1</b> 8e	, 5	; 10			3	32		<b>6</b> 0	Panjab— Southern— Ferozpur,
•••		53'3	3 72.71	13.58	7.97	5		10	o .	İ	86	Central- Lathore.
•••		s	o 8a	5*73	8.91	6.62		4	5 ¦		125	South-castern— Delin.
•••		4	·	5.73	6.04	•••	;	7				Submontane— Amritsar.
•••	···	4	59:37	11'41	11:41	10		53	; 5	1	<b>6</b> 0	Northern — Kawalpindi,
•••	•••	110	100	3.62	7'97	•••	<u> </u>	51	) ,		70	Western— Multan,
63:75 3 <b>7:</b> 5						••• •••		o to 14				Sind and Baluchistan— Karachi, Shikupur, Quetta.
 45°0 <i>:</i> :			:::	:::				 	· · · · · · · · · · · · · · · · · · ·		61	Bombay—  Decean— Dharwar. Shokeput. Poona.
:	::	!	 	   				 				Khande√h→ Almadnagar, Dhuha,
	•••			11.04 1	;	7:66 5:12					;	Gujarat— Surat. Ahmedabad.
				4	j	6		(A)			i : : 70 ;	Central Provinces -  Western - Nagpar,
	35.00	115	So	5	1		•	41			; 40 ;	Central— Jubbulpore.
	40	, <b>16</b> 0	61.2	1	. ;				<b></b> .			Fastern— Raipur.
		200 200	 76 60	5 /	;	5°62   4°5	;	50 50	•••		   50   So	Berar— Basim. Ellichpur. Am aoti,
65°62	:	102.76	57*5 42 4		2*5 5*04			85 80	, 85	,		Madras— Sovth, central— Combatore, Salem.
43*59				<b></b> ,				ნი	60		70	Central— Bellary.
<u>.</u>	••• ••	 83°33	30 40*57				••		•••	:	:	Cuddapah. Kamul.
,				••• ;	5.83	•••	; }		•••	.		Ea / Coast, central— Nellore.
53 <b>*</b> 44		131.67	57.6					 	 			East Coast, south— Madias. Tamore. Trichinopoly.
				•••	4.84							Southern— Madura.
99.36		374	70°75 67°45	10'71	7'14	2*96	{	100 100 10	}	501	50 10 80	Mysore Mysore. Bangalore.
		411	07.45	9.03	~~ <b>~</b> 5		{ <sub>}</sub>	140	}	701	,	amigatore.

J. E. O'CONOR,
Director-General of Statistics.

J. F. FINLAY,

Secretary to the Government of India.

# GOVERNMENT OF INDIA. FINANCE AND COMMERCE DEPARTMENT.

## RETAIL PRICES FOR THE 1st HALF OF FEBRUARY 1897. (The figures represent

					Ric	CR.				Rate	A OR
Districts.	WHEA	AT. BA	RLEY,	Best	sort.	Comm	on.	(Sor	R OR LUM thum are).	QU n (Penic spice	IBU illaria
The second control of the second control of	month	Pre- Half- vious month halt- of report	hall-	month	vious	Half- month of report.	Vious balt-	month	1 1 - 17	Half- month of report.	Vious
Burma—  Tenasserim—  Mergui			: :::	12 — 12 12 9 9	8 2	32 14 13 6 11 3	13	•••	• :::	 	
Pegu (deltaic)— Pegu Rangoon Thongwa Bassem	6 8	6.8	•••	10 2 8 8 10 3	10 2 8 —	14 3	14 3 9 12 11 10	•••		•••	***
Pegu (inland)—         Thanawada          Henzada          Prome          Joungoo          Thayetmyo		 o 6 ; 8 6 ;		12 5 10 11 10 12 14 9 11 10	11 8 9 9 15 14 9		11 8 11 1 16 8				•••
Upper Burma— Mandalay	. 11 — 1	•••		9 4 8 10 9 2 8 12	9 4 8 8 10 10 8 15	9 13 13 13 10 10 13 2	10 2 13 13 11 9 12 13	37 —	37 —	  	***
Arakan		•••	•••	13 14	11 3	13 —	18 12 12 — 13 —	••• •••	•	•••	•••
Assam— Surma— Sylhet	5 41 5	5 112		8 12 6 8	9 10 6 14		ıo 8 9 6	•••	•••	***	***
Hill tracts— Khasi and Jaintiá Hills	5 8 5	5 8	•••	4 - 1 4 4 14 8	3 114 4 8 14 8		5 9 10 —	*** ***	••• •••	•••	*** ***
Brahmafutra— Goalpara	6 8 6		 	6 — 8 : 5 4 6 12 5 5 5 8 :	5 12 8 — 5 — 5 11 5 5 5 8	9 10	9 - 10 - 10 - 10 - 10 - 10 - 10 - 10 - 10	•••	•••	•••	
Bengal —  Eustern hill tracts—  Nágá Hills	•			3 7	3 7	3 —	8 —				
Eastern— Hackerganj	• •••		•••		10 -	10 8	-	•••	•••	•••	***
Noakhali Chittagong Tippera Dacca Mannensingh	. 6 8 6	7 8	•••	9 — 6 8	9 — 6 8 10 — 9 4	9 4	0 8 0 8 9 0 10 0 8	•••		•••	
Deltais-		•••	•••	9 14	9 12		9 -	•••		•••	•••
24-Parganas  Midnapur  Howrah  Calcutta  Hooghly  Nadia (Krishnagach)	8 — 7 8 — 7 9 — 9	8	10	6 — 8 8 8 — 6 6 7 8	7 —   9 —   8 — 6 6 7 8	11 1 1 { 9 8 1 8 1	0 8 0 8 to 1 8 8 8	}		8 6	 * 
Padia (Krishnaga h)	9 5 9	5 10 -	•••	5 11	5 11	9 2	9 2 0 <del>-</del> 9 13	•••	•••		***

## the number of sers (of 80 tolas) and chittacks sold for one rupee.)

RAGI	UA OR ( <i>kleu-</i> coro- na).	OR KA	LRT aria	KAD/ CHC	OLA, NLAY NAGA		128 Hays),	CAU PI (Caj	IR, OR UR, JAN IA IA IA ICUE).	Sai	LT.	Districts.
of	Pre- vious half- month,	of	viou halt-	Half- month ot report.	vious half-	Half- month of report.	balf-	Half- month of report.	Pre- vious hali- month,	Half- month of report.	Pre- vious half- month.	
•••	 ::	 		 9 5	  9 5	 •··		 5 11	 5 II	15 — 14 3 14 —	15 — 14 3 14 —	Burma—  Tenaserim—  Meigut. Tavoy.  Moulmein and Amherst.
•••	,  	•••	•••	11 2 9 8  10 9	11 2 9 8 9 13	20 8  	20 8  	9 — 6 12 	9 — 7 — 	14 3 37 4 13 5	14 3 17 — 13 5 15 1	Pegu (deltare)— Pegu. Rangoon. Thôngwa. Bassein.
•••	•••	!	•••	7 9 1 9 7	10 y 5 10 9 1 9 7	28 3	  22 8	4 — 8 1 5 12	 4 7 8 1  5 12	14 4 16 2 11 5 14 3 11 9	14 4 16 2 11 5 14 3 11 9	Pegu (viland)— I harawadi, Henzada, Prome, I oungoo, I hayetmyo,
•••	•••	• .	  	9 1 8 5 10 11 12 8		  16 —	  15 7	7 6 6 14 6 <del>-</del> 5 14	7 8 6 14 6 <del>-</del> 5 14	16 — 6 7 11 15 14 4	16 — 0 7 14 3 14 4	Upper Burma— Mandalay, Bamo, Pakôkku, Meiktifa,
***	•••		•••	6 —	 6 — 9 —	 		6 —	6 —	18 10 24 8 10 —	18 10 24 8	Arakan— Sandoway. Kyaukpyu. Akyab.
	***			8 12 7 4	9 4 7 18	•	 		•••	8 12 8 —	8 12 8 —	Assam— Surma— Sylhet. Cachar.
•••	***	•••	•••	6 S 8 —	6 8 8 <del>-</del>	16 — 	16 — 	6 <sup>"8</sup>	6 8 3 —	7 — 7 — 3 —	7 - 3 - 3 -	Hill tracts— Khusi and Jaintia Hills, Garo Hills, Manipur,
01. 00. 900 000	•••		•••	8 8 8 - 9 - 7 10 8 - 7 -	8 — 8 — 9 — 7 9 8 — 7 —		13 —	7 — 7 12	6 <del></del>	9 - 8 8 9 8 8 - 8 14 7	9 — 9 8 8 — 8 14 7 8	Brahmaputra— Goálpara. Kamrup. Darrang. Nowgong Subágar. Lakhimpur.
•••	•••	•••	••.	4-	4		***	4-	4-	4-	4-	Bengal — Eastern hill tracis — Nágá Hills.
•••	•••	•••	•••	5 — 8 — 8 —	8 — 8 — 8 —		***	 8 —		8 - 8 - 9 -	9 — 8 — 8 — 9 —	Eastern— Backerganj. Noakhali. Chittagong. Tippeta.
+ 100 + 100 4 + 4	***	•••	*** ***	9 <u>4</u>	9 4			8 -	8 -	8 -	8 -	Dacca. Maimensingh.  Deltuic—
	100 100 100 100 100 100 100 100	8	** **- **-	9 — 9 — and 10 — 8 — 11 13 10 — 11 13	10 - 10 - 10 8 10 - 10 13 9		10	10 — 13 — 9 — 12 4 7 8 15 4 10 —		8 — 9 — 10 — 10 8 9 — 9 6 9 — 10 5 9 6 9 — 10 5 8 12	8 — 10 — 10 — and 10 8 9 — 10 5 8 14 9 — 10 5 8 12	Khulna.  24-Parganas.  Midnapur.  Howrab. Calcutta Hooghly. Nadia (Krishnagarb). Jessore. Faridput.

RETAIL PRICES FOR THE 1st HALF OF FEBRUARY 1897 -continued. (The figures

					RICE.	JAWAR OR	BAJRA OR
Dist	RICTS.	WHEAT.	BARLEY.	Best sort.	Common.	CHOLUM (Sorgnum vulgare).	CUMBU (Penicillaria spicata).
		Halt- Pre- month vious of half- report, month.	Half- Pre- month vious of half- report, month	of half	s month vious	ne la bale	Half- Pre- month vious of half- report. month
Bengal-continued.	·						
Central Bankura Bardwan		8 14 8 14 9 8 8 4		10 — 10 — 9 12 7 8	11 4 11 4		•••
Birbhum		7 8 7 8		$ \begin{cases} 6 & 12 \\ 8 & 0 \end{cases} $ $ \begin{cases} 6 & 12 \end{cases} $	1(0-)		•••
Murshidabad Santhal Parganas Pabna		9 - 9 - 7 12 7 6 8 4 8 4	10 - 10 -	8 12 8 — 8 — 8 — 8 — 6 —	(9 12 ) 10 8 10 — 10 12 10 —		
Bogra Rajshahi		8 4 8 4 7 8 7 151 8 4 8 12	15 — 15 —	7 8 7 8		::: : ::.	
Malds		8		7	10 8 10 -	••• •••	12 8 12
Northern— Rangpur Dinajpur Jalpaiguri		7 — 8 — 5 12 8 — 7 8		7 — 7 — 7 — 7 — 7 — 7 — 7 — 7 — 7 — 7 —	to 8 to 8		
Hills— Darjceling		6 - 6 -	, , , , , , , , , , , , , , , , , , , ,	58 58	8 - 8 -		
Orissa— Puri Cuttack		6 9 6 9 7 4 7 4		714 714			
Balasore		10 - 10 -	9 s 9 s	8 - 8 } to to	11 13 11 13		
Chota Nagpur Singhbhum		8-8	: :	10 - 10 - 1	)   11		
Manbhum		9 -   s -		$\left\{ \int_{0}^{7} to^{8} \right\} = -$	$\{t_0 - \}_{t_0 = 8}$	12 —	
Lohárdaga .		5 12 6 - }	· ·	to 8 =	\\ \begin{pmatrix} \langle \( \begin{pmatrix} \ 8 & 8 \\ \ \ \ \ \ \ \ \ \ \ \ \ \ \		
Palámau Hazaribágh		7 12 8 - 3 7 14 7 14 7 - 7 8	9 -	(7 8 ) 7 5 7 5 6 - 6 -	8 7 8 11		•••
Bihdr, south-	• • • • • • •	s 4 8 -	11 8 11 -	6 - 6 -	9 8 9 8		•••
Caya		$\begin{cases} 7 & 8 & 8 - 19 \\ 8 & - 19 \\ and \end{cases}$	10 4 10 8	7 8 7 -	10 8 10 6	10 8 10 12	***
Shahabad		$ \begin{cases} 9 - \\ 8 - \\ 8 - \\ 4 - \\ 9 - \\ 8 + 12 \end{cases} $		9 - {9 - to	to - }	13 — 11 8	•••
Bihár, north-				:	·· - )		
Bhagalpur Darbhanga			2 10 11 6 1 — 11 8	8 - 8 13 8 14 8 14 7 8 7 -	9 8 10 — 10 12 10 2		
Muzaffarpur			2 12 12 12 12	7 - 7 - 8 -	9 - 9 8		
W. Provinces —		s 1, 9—	12	0 4 6 4	9 31 9	•••	•••
Eastern-							
Benares Chazipur Jaunpur		7 13 8 111 16 8 8 8 8 1 16	0 4 10 8	( to   6 7   7 1   7 1   6 12   6 4	7 12 7 13 8 6 8 14 9 4 9 8	9 — 9 9 10 131 10 9	9 14 9 3
Allahabad			9 14 9 8 9 6 - 8 12	6 12 6 4	9 12 9 8	10 4 11 8 10 4 10 4	0 - 0 -
Central— Banda			9 — 8 8 9 — 8 8	7 12 7 -	9 8 9 -	10 - 10 8	
Jalaun		3 7 11 8	S 10   8 8	5 8 5 8 6 - 6 -	8 10 6 12 7 15 7 14	9 8 9 -	9 <del>-</del> 8 <del>-</del> 8 14 8 12
Jhánsi Etawah		4 0 4 10		6 4 6 -	9 10 8 12 8 — 8 —	11 - 11 - 1	8 4 8 12 0 — 9 8 0 — 9 8
Facukhabad Mainpuri Etah	• • • • • • • • •	8 4 8 8 10	9 9 31	4 14 5 - 5 1 5 2 4 8 4 8	9 4 8 8 7 8 8 8 8 — 8 —	10 9 16 8 9 14 9 14 9 11 9 11	9 11 9 <del>-</del> 10 31 9 9 9 2 8 8
Western— Meerut			12 10 4	5 4 5 4		11 2 10 2	9 13 9 3
Agra Muttra		4 9 - 10		3 — 5 — 4 — 4 — 6 — 6 —	8 - 8 -	10 12 10 12 1	0 - 10 -
Aligath	• • • • • • 9	8 8 12 10	-   0 -	6 - 5 - 5	9 4 7 4	10 8 9 14 1	0 8 9 4
ubmontane, cast— Ballia Azamgath	9	- 7 12 11	4 10 -	ú 8 6 4			
Gorakhpur Basti			5 10 5	5 14   5 14   6 5   5 14	8 2 8 2 8 3	9 14 9 14	8 2 8 2
The Shares of the San San San San San San San San San San		12   0   10		6 12   6 13		2 -   12 -	

#### represent the number of sers (of 80 tolas) and chitlacks sold for one rupee.)

RAGI		OR KA İTAI Mil. (Sel		GRACHEN CHO KADA OR SU (Cid	NA, LA, LAY NAGA		IZK Mays)	GAI (Ca)	AF, OR TUR, DIAN MA MINE GIB).	SA	LT.	Districts.
Half- month of report.	Pre- vious half- month.	Half- month of report.	Pre- vious half- month.	Half- month of report.	vious half-	Half- month of report,	Pre- vious half- month.	Half- month of report.	hall-	Half- month of report.	Pre- vious half- month.	
		! ! ! !										Bengal-continued.
				98	9 8		•••	9 4	9 4	9 8	9 8	Central— Bankura.
•••				9 6	9 6		•••	15 8	7 8	11 8	11 8	Bardwan. Birbhum.
•••	i   •••	•••		13 -	12 — 9 7			14	14 -	11		Murshidabad.
•••		•••	•••	10 -	9 7		12 4	10 8	13 2	10 4 1) 4 7 15 k	10 4 9 4 8 1	Santhal Parganas. Pabna. Bogia.
•••	•••	i	•••	11 4	11 4		•••	15 12	15 —	69	9 <del>-</del>	Rajshahi.
***		12 -	•••	8	9 —	• • •	12	•••	•••	and 9 8	and { 9 8 }	
•••	•••			g 8	9 8	12 8	12 8	7 —	7 —	8 —	3 —	Northern— Rungpur.
•••			•••	9 10	9 8			ສ <u>ິ</u> 8	s —	9 7 8 8	9 7 8 8	Dinajpur. Jalpaiguri,
12	12 —			. 7 —	7 —	14	14 —	7	7	$\int_{1}^{7} \frac{1}{\text{and}}$	$\frac{7-1}{\text{and}}$	Hills Darjeeling.
	!	1		:	- 0				0	( s —	8 )	Orissa-
•••	•••	•••		11 13 14 7*	10 8 13 2			13 13	13 2	12 4	12 — 10 12	Puri, Cuttack.
		•••		y —	9 —			8 —	s <del>-</del>	10 6	10 6	Balasore.
		] 	••.	8 —	10 -		10	12	10 -	7 —	. , –	Chota-Nagpur— Singhbhum
••	•••			10 —	98	13 —	12 —	13 —	12 —	9 —	10 -	Manbbum.
••			S	7 8	8 -}	0 -	u —	8 8	! o —	8 8	8 8	Lohardaga.
13 —	13 -	•••	}	8 8	9 5	9 9	10 6	8 7	187	7 14	9 —	Palámau.
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•••			118	12 —	98	11 8 10 S	Iu 12 Iu 8	13 —	10 8	9 -	9 -	Bihdr, south— Monghyr. Gaya.
15		15 —	15 —	11 8	11 8	12 8	11 12	16 —	16 —	10 -	10 -	Patr.a.
15	! 15 —	-3	(		11, 4	11 <del>-</del> )				( 9 8)	•••	Chababat
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•••		1		9 -	10 —		13 —		13 —	9.8	10 -	Bihdr, north— Purnea.
'11 —	10 —	•••	•••	10 12	10 12 9 8	12 —	12 -	11 6	11 0	10 -8	10 -	Bhágalpur. Darbhanga.
13	13 8	12 -	10 —	10 8 11	10 8	10 4	10 -8	13 4	12 8	10 —	10 —	Muzaffarpt - Sáran. Champaran.
12 4			•••	10 1	10 S	10 113	10 8	12 71	12 12	10 15		Champaran.
											i	NW. Provinces—
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13 -	12 7 13 8	10 13	10 13	10 12	10 — 10 8 9 —	11 2	10 9 11 4 10 4	10	10 -	9 -	9 —	Ghazipur.
12 —	11"8	9 —	7 -	9 8 10 —	9 10	10 4 10 12	10 12	10 —	10 -	10 4	10 2	Allahabad.
•••	ļ <u></u>	•••	•••	9 12	9 12	11 4	10 4	8 —	7 8	11 -	11	Central—   Bánda.   Fatehpur.
•••	:::			9 4	9 3	9 12	9 8 9 11 9 8	7 4 7 7	7 4 7 4 7 -	10 8 10 10 12	10 -	ratenpar. Hamírpur Jalaun.
8	8 -	8 — 10 8	8 — 10 8	9 1	9 <u>-</u> 9 12 10 <del>-</del>	9 8 10 12 10 12	9 8 10 8 10 12	11 — 8 2	10 8	11 8	11 -	Cawnpore
•••	:::	:::		9 12 10 — 9 9	9 8 9 31	11 11	10 8 y 14	9	9 14	10 8	11 -	Étáwah. Latukhabad.
7 2	,,	7 2	8 — 7 2	9 3	9 2	10 6 11 2	10 6	8 2	7 12 7 14	11 -	11 8	Mainpuri. Etah.
		Ì			10 12	10	11 8	10 -	11	11 8	11 8	Western— Meerut.
•••	***	10 -	10 —	9 — to 8	10 4	11 4	8 10	8	8 8	12 —	11 12	Agra. Muttra.
12 -	9	to 8	9 12 11 —	to 8	9 12	10 12	10 4 10 4	8 — 7 13	8 4 8 4	11 8 10 15	11 4	Aligarh. Bulandsh <b>a</b> hr.
						4.5	10	13	12	10	10 -	Submontane, east— Ballia.
11 -	12 6	0.14	  y 14	12 — 10 — 9 14	10 8 8 14 9 11	11	10 -	8 2 8 12	8 2	9 13 9 10	9 13 9 10	Azamgarh. Gorakhpur.
11 4	14 4	9 14	9 8	0 6	9 8	11 14	3, 14	0 13	9 -	10 8	10 8	Basti.

## KEI AIL PRICES FOR THE 1st HALF OF FEBRUARY 1897 -continued. (The figures represe;

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Dur	ruder t				WH	KAT	BAR	LRY.	Best	sort.	Com	mon.	(Sor	AR OK DLUM PAHM arej.	(Peni	RA OL MBU Fillaria Fata).
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NW. Provinces - co	ntd.				· —				_	!		į	Ì			-
Sur montane, west- Shahjahanpur					; 9 —	. 8 4	10	10 —	5 4	5 4	, , _	8 8	. 11	10 4	10	
Budaun					6 11	8 7	b 13	9 -	5 13	5 13	7 y	7 9	9 6	9 10	9 2	9 12
Pilibít					7 14		80	8 0	8 7	4 8 5 <del>-</del>	8 12 7 8	8 12	10 -	10 -	8 12 8 11	9 2
Moradabad		•	•		; 7 1 d	. 8 3	9	9		5	8	80	10 -	9 15	98	9 11
Moradabad Bijnor	: : :		: :	. :	, 9 1	9 10	10 7	9 14	7 5 5 6 7 -	5 -	8 4		95	10 11	9 7	9 14
Saharanpur Dehra-Dun	·	: :	•	: :	6 2 2	ر 8	10 =	7 8	7 -	0 8	7 8		10 12	11 4	10 12 9 12	10 3 9 Iu
Hills-					: 7 —	; 6 s	8 -	8 2	4 8		6 8					
Nami Tal Almora Garbwal					5 4	9 4	1 13 0	9 8 8 —	7 12	7 5	8 b	6 <del>-</del> 8 8 6 8	10 15	10 15	10 — 	 
Oudh—						:					!					
Southern- taitábgaih					<b>s</b> s	7 8	10	9 -	7 —	6 8	8 -	7 8	10 -	9 8	8 12	8 4
Sultanpur Rae-Bareli L nao		• •		• •	8 4	7 12	111	9 4 9 — 8 12	5 12	5 12	X 1 2	43		10 -	 0 8	
Lucknow			•		: y —   ' א א≰	8 1	y 8	9 0	0 b	6 — 5 —		8 <del>4</del> 8 <del>-</del> 8 <del>-</del> 8 4	10 8	9 11	9 8	9
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Northern- tyzabad					9-	8 1	10	96	7 4	7 2	y _	8 8	11	10 4	8 6	8 2
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Gunda					. 0	8 12	11 12				^ '				10 — 10 8	10 -
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Rajputana— Eastern—					:					!						
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Deoli Cantonment . Nasirahad Cantonme	nt .				9 4	9 4	13 14	13	5 4	5 4	0 -	0 -	13 -	13 -	11 12 j	11 12
Balmer	• •	:	: :	•,	7 12	7 12	•••	:::	5 —	5 8	7 0	7 8			12 3	11 12
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Western-	• •	•	• •	•				10 8			9	9-		.3 –	-	••
Jodhpur				- 5	7 13dk	7 8 &	} 10  .	{06&}	5 —	5 —	6 4	6 4		8 12	10 -	9 6
Jaisalmer Bikaner	:::	: :	::	Ì	7 3	7 6 8 2	9 4	9"4	6 — 3 —	5 — 3 —	7 3	7 3 5 8	10 -	10 -	8 g 8 123	8 8 8
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Central India— Indore				į	8 8	8 8	9 —	_	7 -	7 -	, ,	, ,	ss 8	13 8	10 10	10 10
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Panjab—																•
Southern-				ļ	- 1						. 1	_				
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Lahore		• •	• •	•			13 1	2 4	•••	:::	8 4	9 4 1	11 8 1	11 8	10	10 -
Cujiánwala Gujiát	• •	• •	٠.	:1	<u>v</u> —	9 4	0 8	9 8	***		8 -	7 8 1	ı J	1	1: } :	10 1

### the number of sers (of 80 tolas) and chittacks sold for one rupes.)

		KAN OR KA ITAL MILI (Sesa Mali	KUN. IAN LKT 1788	GR. CHRI GHC KADA OR BU (Ci	NNA, DLA, NLAY NAGA	MA (Zea d		TH CAD	EA BH MS	SAI	LT.	Districts.
Half- month of report.	Pre- vious half- month	Half- mouth of report.	Pre- vious half- month.		halt-	Half- month of report.	vious half-	Half- month of report.	hall-	Half- month of report.	Pre- vious half- month	
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12 — 8 —	 8 —	12 8	12 —	9 6 7 8 6 8	9 6 7 —• 7 —	10 10 	10 5	6 — 6 8	5 — 6 — 6 —	8 — 8 8 6 —	8 <del>-</del> 8 8 6 <del>-</del>	Hills— Naini Fal. Almora. Garhwál.
12 — 13 — 11 — 	#I — 12 —: #I — 	8 — 	8— 8— 	9 12 10 — 9 2 9 8 9 8	9 — 9 4 9 4 9 3 9 6 9 4	9 12 10 4 11 — 10 10 10 12 10 14	9 8 10 4 10 4 10 6	8 — 11 8 11 — 8 4 11 12 8 —	7 — 10 — 7 — 10 14 8 —	10 — 10 12 10 8 11 — 11 —	10 — 10 12 10 8 11 — 10 12	Oudh — Southern — Partabgarh. Sultan pur. Rae-Bareli. Unao Lucknow. Hardoi
13 4 11 8  12 — 12 —	12 14 11 —  14 — 11 —	10 4 10 8 8 — 10 — 41 —	10 4 10 — 8 — 10 — 10 —	10 — 10 — 9 14 9 12 9 8 10 —	9 8 9 10 4 10 4 9 8 9 12	11 10 12 10 8 11 4 11 11 12	10 2 10 8 10 12 11 — 11 —	8 7 9 — 11 — 11 8 8 4 11 8	8 5 8 — 12 — 11 8 8 4 11 0	10 8 10 8 10 4 11 —	10 8 10 — 10 8 10 4 11 — 11 —	Northern— Fyzabad. Barabauki. Gonda. Bahraich. Sitapur. Kheri.
1 1 1 1	1 1 I	12 8 10 8 13 6½ 13 6½ 14 9 9 12	13 4 1 10 8 10 8 13 8 13 9 12 9 12	10 13 9 4 10 8 15 8 13 8 13 8 19 15 8 8& 9 17 9 11 9 13 9 4 10 54 11 8	18 8 12 18 10 — 9 111 10 8 9 2 10 12 15 — 13 8 11 11 10 10 8 12&2 10 — 9 47	15 — 15 — 11 131 13 6 10 12 15 8 13 8 13 121 10 10 10 8	16 6 20 — 15 — 11 8 13 — 10 8	7 13 6 12 ‡ 14 — 12 — 11 4 11 — 12 8 7 4	7 13 7 16 — 10 4 11 10 4 12 8 1 7 4	13 — 9 6 10 84 11 8 12 8 12 8 10 — 9 74 10 8 10 15 11 13 11 8 12 8 10 15 11 13 11 8 12 8	13 4 9 6 10 83 11 8 12 8 12 - 12 8 10 10 10 10 10 10 12 8 10 15 11 13 11 8 12 8 12 13 - 14 - 11 10	Rajputana—  Bastern—  Partábgarh. Banswara. Meywar (Udaipur). Hilly I racts of Meywar. Sıraki. Erinpura. Ajmere. Abu. Kishengarh. Bundi. Kotah. Jhallawar. I onk. Jaipur. Kerauli. Dholpur. Bhartpur. Alwar. Deoli Cantonment. Nasirabad Cantonment. Bálmer. Anádra Shahpura.  Western—
•••	•••	 		p 6 7 3 9 34	9 I 7 4 9 8	•••	10 10 	 8 —	6 4 8 —	13 2	13 2 21 — 11 8	Western — Jodhpur. Jaisalmer. Bikaner.
ï.	i.	77	 7 7	11 4 10 <del>7</del> 7 7	11 — 10 — 7 112	13	13 — 9 13	12 8 8 — 7 114	13 —	10 4 12 4 10 12	10 4 12 4 10 12	Central India— Indore. Nimach Cantonment. Gwalior.  Panjab—
5	6 §	5 7 12	7 12	10 12	11 8 13 12	10 8 11 8	13 12	6 12	6 12		11 - 12 8	Southern— Hissar. Ferozpur.  Contral— Labore.
<b>T</b> 991	Toot	9 4 10 — 6 —	10 4 10 0 6 —	10 2 10 8 12	12 4 11 10 10 8 12 —	11 - 11 8 11 - 11 -	11 8 10 8 11 —	6 12	7 10	13 =	13 -	Gujránwála. Gujrát. Jhelam.

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### RETAIL PRICES FOR THE 1st HALF OF FEBRUARY 1897-continued. (The figures

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Districts.	WH	EAT.	BAR	LÆY.	Best	sort.	Com	mon.	CHU (Sor)	LUM Phum are).	(Penn	A OL Mus Tillaria Eta).
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Submontane— Ambala	9 8	9 12 10 8 10 4 10 4 10 —	10 8 11 4 9 — 13 — 11 — 12 — 13 —	to — 11 — 10 — 12 — 11 — 12 — 11 — 12 — 11 — 12 — 11 — 12 — 11 — 12 — 1			7 8 8 - 7 - 9 9 - 8 - 8 - 8	8 — 7 — 8 — 8 — 8 —	11 — †	† 12 — 12 — 10 —	10 8 10 8 9 — 9 — 11 —	9 8 10 8 9 — 10 — 11 —
Hills	8 8	8 —	****	12 —	;		7 8	7 -	9	9,-	8	8 <b>-</b> -
Northern— Rawalpindi Hazára Peshawar Kohat Bannu	• 9 5	9 <del>2</del> 9 10		12 — 14 — 15 10	!	•••	7 8 5 12	8 12	14-	14	10 -	† 0 12
Western— Shåhpur Jhang Multan Montgomery Dera Ismael Khan Muzaffargarh Dera Ghazi Khai	. 8 8 . 9 2 . 9 14 . 9 10	10	12 - 13 - 12 4 + 12 8 11 - 10 -	11 4	•••	•••	10 -	0 4 3	10 12	11 4	12 3	10 — 10 — 9 12 † 11 4 10 —
Karáchi Hyderabad Thar and Parkar (Umarkot) Shikarpur Upper Sind Frontier Quetta	9 -	S — 8 — 7 — 9 12 8 8			6 - 8 - 12 - 13 - 14 - 1	6 - 8 6 8 12 - 7 7 3 7 8	7 — 8 8 14 — 8 — 9 — 7 —	7 — 9 — 14 — 8 3 8 8 7 —	13 — 13 8	10 — 12 8 14 6 14 8		9 — 11 8 12 12 12 5 12 8
Bombay — Konkan		!			1	1						
Karwar Ratnagui Alibág Bombay Tanna	6 7 6 12 6 7 6 8 7 5	6 7 6 12 6 8 6 8 7 5	•••	***	7 1 10 6 7 8	7 1 8 <del>-</del> 10 6 7 <del>-</del> 0 8	8 1 9 4 10 13 8 7 8 13	8 1 8 9 10 13 8 7 8 13	9 8 9 2 9 13	9 8  9 13	 7 15 7 5 9 4 9 —	7 15 7 5 9 4 9 —
Deccan— Dharwar Belgaum Satara Sholapur Bijapur Poona	9 3 8 10 7 13 9 5 8 7 8 2	9 10 8 10 8 2 9 5 9 12 8 2		•••	9 9 9 9 9 9 7 7 7 7 7 5 9 7 4	9 9 9 11 0 10 7 7 5 9 7 4	10 1 10 - 8 5 9 12 10 - 8 0	10 8 10 8 8 5 9 12 9 8	12 4 12 7 9 — 11 10 1	13 3 12 15 9 8 12 8 12 PO 10 9	12 2 11 3 8 5 9 13 9 11 8 10	13 1 11 11 8 2 9 13 9 11 9 3
Khandesh— Ahmadnagar Nasik Dhuna	. 8 11 . 8 10 . 7 14	8 11 8 10 7 14		;	6 to 7 6 6 8	6 to 6 8	7 9 8 <del>9</del> 7 9	7 9 7 5 7 9 :	10 5 9 13 9 8	10 5 9 13 9 8	y 8 7 12 8 4	8 10 8 8 8 4
Gujarat— Surat Broach Broach Kaira Baroda Cantonment Ahmadabad Godhra Disa Cantonment	7 6 - 7 8 - 8 - 7 - 8 - 8 8 - 9 8	6 15 7 8 8 8 6 8 7 8 8 8			5 0 8 8 8 8 8 8 8	5 9 6 8 6 8 8 8	6 8 - 8 - 7 - 8 - 10 - 8	6 8 8 - 8 - 7 - 8 - 8 - 8 - 8 - 8 - 8 - 8	10 3 11 — 10 — 10 — 10 8	10 3 11 8 10 — 10 — 10 8	8 13 8 8 9 — 8 4 9 12 9 8	8 13 8 8 9 8 9 —
Káthiawár— Rájkut	7 12	7 8			5 4	5 4	6 8		9 13	9 13	y 6	9 11
Central Provinces —  Western —  Nimar	. 8 8 8 - 9 - 9 to	8 — 8 — 9 3 9 10 8 7		•••	6 — 7 8 6 4 6 12	6 5 7 8	8 <u>1</u> 6 15 7 3	8 1 8 8 7 1 7 3 7 4	10 5 10 8 10 15 10 7	9 15 9 8 10 5 10 7	9 <sup></sup> 8	9 4

## represent the number of sers (of 80 tolas) and chittacks sold for one rupes.

RAGI	UA OR (Bleu- core- ine).	OR R ITA MII (See	NGNI AKUN, LIAN LLET faria (164).	CH C RA >R	RAM, IRNNA, HOLA, DALAY SUNAGA Cicer	м	AIZE Mays).	ARH, TI CA P	AR, OR HUK. DJAN PKA Janus	s sou	ALT.	Districts.
Half- month of report	half-	Half- month of report	half-	ot	Pre- h vious half- t. month	mont	Pre- li vious half- month	ol		mouth	Previous half- month.	•
10 —	11-	\$ - 8 -	† 10 — 10 — 8 —	9 6	10 12	111 -	11 — 11 8 11 — 12 —	10 — 11 — 10 — 9 —	11 — 11 — 10 — 9 —	11 — 11 — 10 8	11 -	Delhi. Rohtak.
10 — 15 —	10 -	10 — 11 — 11 — 11 — 11 — 8 4	9 — 11 — 13 — 10 — 11 — 9 4	9 10 8 10 8 11 — 11 4 16 —	12 — 12 — 12 — 12 — 11 —	11 5	11 14 13 — 13 — 12 4 12 — 11 —	7 8 s —	7 4 12 —	12 12 13 — 13 — 12 12 12 — 12 — 13 8	12 12 13 — 13 — 12 12 12 — 12 — 13 8	Hoshiárpur. Gurdaspur. Amritsar.
ŧ	<b>.</b>	8 ‡	8 — 1	10 — 10 —	9 8	10 —	10 8 11 8	7 - 8	6 8	9 —	9 -	Hills— Sumla. Kángra.
† † † 8 12	† † † S 12	10 12 10 +	9 12 † 10 — †	11 —	11 12 9 12 10 — 11 8 15 8	10 8 11 4 11 — 12 12 10 8	10 12 11 4 11 — 12 12 15 8	† 17 — † 7 8	* † 15 — † 7 8	13 8 11 8 19 — 21 — 23 —	13 10 11 8 19 — 21 — 22 —	Northern— Ráwalpudi. Hazára. Pesháwar. Kohát. Bannu.
12 —	13 —	12 — 12 — 9 — 4 —	12 — 12 — 9 4 4 —	10 — 11 — 12 13 9 8	11 — 10 — 10 4 11 — 13 — 9 8 10 5	10 — 11 — 10 — 12 8	9-11-10-11-12-4	* g * * * * * * * * * * * * * * * *	8 — 6 — 6 4	13 — 12 — 12 8 12 8 17 — 13 12	13 — 12 — 12 8 12 — 17 — 12 — 1 <sub>5</sub> —	Western— Shahpur. Jhang. Multan. Montgomery. Dera ismael Khan. Muzaffargarh. Dera Ghazi Khan.
***************************************	***	  6 —	6—	9 - 8 8 - 10 - 10 - 8 4	9 8 8 10 9 8 4	   		5 8 6 8  7 — 6 —	6 8 6 8  7 3 6 —	14 8 11 8 12 — 12 — 11 — 9 —	14 8 12 — 12 — 12 5 11 — 9 —	Sind and Baluchistan—  Karáchi. Hyderabad. Thar and Parkar (Umarkot) Shikarpur. Upper Sind Frontier. Quetta.
14 6 11 12 	14 6 11 12 	•••		7 11 8 4 8 1 8 12 9 5	7 11 8 4 7 10 8 12 9 5	****		5 12 5 9 7 10 7 5	6 12 7 — 7 10 7 5	10 10 13 — 11 14 11 9 12 4	10 10 13 — 11 14 11 9	Bombay— Aunkan— Karwar. Ratnágiri. Ahbag. Bombay. Tanna.
16 —	16			9 1 8 4 8 14 11 11 8 1 9 3	10 8 10 — 9 4 11 11 8 1 9 8	***		8 11 7 13 8 2 10 8 8 6 8 11	8 '1 8 5 8 6 10 8 8 6 9 4	12 12 11 9 10 11 11 10 10 3 11 13	12 12 11 9 10 11 11 10 10 3 11 13	Deccan— Dharwar. Belgaum. Satara. Shalapur. Bijápur. Poona.
10,115		•••		9 11 9 4 9 1	9 11 10 — 9 1			9 I 7 2 8 9	9 1 7 13 8 9	11 11 12 1 11 —	11 11 12 11 11 —	Khándesh— Ahmadnagar. Násik. Dhulia.
11 — 10 8	11 8 11 - 11 8 13 -			8 5 9 - 10 - 10 8	7 14 9 8 9 0 10 8 11 —	•••		6 15 8 8 9 - 7 8 8 - 9 8	7 6 9 - 8 - 8 8 8 8 8 8	12 — 13 — 12 — 11 8 13 8 12 —	12 — 13 — 12 — 11 8 13 8 12 —	Gujarat— Surat. Brouch. Kaira. Barodu Cantonment. Ahmadabad. Godhra. Uisa Cantonment.
				8 14	8 14			6 8	7 -	бо —	00 —	Káthiuwár— Rájkot
•••	•	***		9 — 8 9 10 10 13	9 — 9 10 9 10 10 1			7 8 7 3 6 9 7 8 Rb —	7 3 6 9	11 6 9 8 9 8 9 — 9 —	11 6 9 8 9 7 9 2	Central Provinces—  Western—  Nimar. Khandwa. Hoshangabad. Betul. Chindwars. Nagpur.

### RETAIL PRICES FOR THE 1st HALF OF FEBRUARY 1897 -concluded. (The figure

	RETAIL PRIC		THE 1st BA	LF OF FEB			(The figure
DISTRICTS.		WHEAT.	BARLEY.	Ri Re t sort.	Common.	JAWAR OR Choi Um (Sarghum vulgare).	BAJRA OR CUMBU (Penicillaria spicuta),
	m	onth vious : of half-	Half- Pre- month vious of balf- report, month	Halt- Pre- month vious of half- report-month,	Hult- Pre- month vious or halt- report, month.	month vious of half-	Hall-: Pre- month vio is of half- report, month
Central Provinces - contd.			;				1
Central— Nar-inghpur Saugor		8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8		5 13 5 13 9 14 0 14 7 8 7 8 7 8 7 8  7 — 7 — 7 — 7 — 7 — 7 —	7 to   7 to   8	10 1 10 1 10 7 10 7 13 8 10 12 11 11 11 12 1 12 1  11 6 11 0	
Eastern— Bilaspur	The state of the s	11 w 11 y 8		··· ···	10 11 10 11 10 -	 	
Berar—  Buldana		8241		0 - 6 - 6 - 6 - 5 - 5 - 5 - 5 - 5 8 5 8 4 4 4 -	7 - 7 - 7 - 7 - 5 0 5 8	10 S 10 10 11 10 10 S	10 - 9 8 8 - 8 - 8 - 8 - 8 - 8 - 8 - 8 - 8 - 8 -
Vizam's Territorics—  Secunderabad  Honaram  Chadarghat		2   6 13    - 7 4    - 4   5 4	•	5 5 5 5 6 6 6 6 8 12 8 12	7 4 7 4	11 F4   12 3 12 7   13 4 15 5   13 5	11 8 11 4
Madras— Malabar coast— Malabar	- 1	==			10 2   9 11		
South, Central— Coimbatore Nilgus Salem	• • • • •				10 14   10 14   8 - 12 3   12 3	16 2 17 6 17 5 18 —	10) 2 20 11 20 ° 20 8
Central—  Hellary					9 3 9 3 5 10 5 10 5 5 6 11 8 10 8 10	12 U 12 14 13 U 13 14 14 3 14 3 14 U 14 3	12 5 12 5
Rast Coast, north— Canjam Viragapatam Codavari	• • • •				9 S 10 9 S 9 II 9 S 9 II	13 6 13 6	14 11 14 14
East Coast, contral— Kistna			:::::::::::::::::::::::::::::::::::::::			15 13 16 13 17 8 17 b	13 6 14 -
Kast Coast, south— Madias Chingleput N. Arcot S. Arcot Tanjore Trichinopoly				***	10 6 10 3 10 3 10 3 11 8 11 11 14 - 14 14 13 6 14 3 12 5 10 14	13 I1 14 I0	
Southern— Innevelly	:::::				12 6 12 2 13 2 11 13	16 3 17 13	14 11 17 10
Mysore  Mysore Bengalore Kola Tumkur Hassan Kadur Shimoga Chitaldrug		7 8 6 4 7 8 6 12 8 8 7 8 7 8 7 8 7 8 9 9	7 — 7 — 7 — 4 7 4 7 — 8 — 7 — 8 — 9 — 8 — 8 — 8 — 8 —	8 — 7 8 6 12 7 — 7 4 7 4 7 5 8 — 8 8 8 8 10 — 10 — 8 6 8 2 8 — 8 —	9 4 10 — 7 12 8 8 8 8 8 9 9 8 9 — 9 8 12 — 13 — 11 9 9 9 9 —	15 14 14 14 15 14 15	10 8 10 8 20 T 20 T 10 10 10 10 10 10 10 10 10 10 10 10 10
Coorg	6	12 4 4	3 8 4-	7 8 8 8	11 8 13 — 5 14 0 4		

## represent the number of sers (of 80 tolas) and chittacks sold for one rupec.)

RAGI	UA GR (E i ur coro- na).	OR K ITA MU (See	NGNI ADUN, LIAN LLFT (aria lua).	CHI CH KAI OR SI (C	RAM, INNA, OLA, OALAY UNAGA icer Inum).		Mize Mays).	CAI	AR, OR UR, OJAN EA unus)	Sa	ALT,	Districts.
of	Pre- vious half- month	Half - mont h of report.	vious half-	Half- month of report.	Pre- vious hall- month	Half- month of report	half-	Half- month of report.	Pre- vious half- month.	Half month of report.	Pre- vious halt- month,	
				10 1 11 4 11 4 11 8 10 — 10 15 10 — 11 4 2 8	10 1 10 — 10 S 10 S 10 S 20 — 10 S			6 S 7 S S S S S S S S S S S S S S S S S	6 8 7 8 8 9 8 9 10 10	9 2 10 11 2 — 10 8 9 2 9 8 9 —	9 2 10 11 9 - 10 9 8 9 2 9 8 10 4	Central Provinces—contd.  Central— Natsinghper. Sauger. Dronch. Jubbulpore. Mandla. Scom. Balaglit. Bhandara. Chanda.
•••	•••		::: :-:	s — 10 — 8 —	8 <del>-</del> 9 <del>8</del> 8 <del>-</del>	400 000 000		8 <del></del> 9 12 8 <del></del>	9 2 9 12 9 —	9 2 9 <del>-</del> 9 4	9 <u>2</u> 9 <u>-</u> 9 4	Rastern — Bitaspur, Raspur, Sambalpur,
*** ;	•••	 ••• ••• •••		10 - 10 8 10 4 8 - 10 - 9 -	9 12 12 — 11 — 8 — 10 —			9 — 9 — 7 8 11 — 1 8 8 10 — 1	9 - 10 - 9 - 12 - 8 - 12 -	10 — 9 — 11 8 10 — 11 — 9 8	10 — 9 — 11 8 10 — 11 — 9 8	Berar—  Buldána. Basun. Akola. Ellichpur. Anaraott. Wun.
13 8	14 7	•	* *	11 8 13 1 12 4	12 3 13 2	•	*	10 4	10 5	S 12 S 12 9 —	8 12 8 12 9 4	Nizam's Territories— Secunderabad, Bolaram, Chadarghat,
•••			•••	<b></b>			<u>:</u>	 	:   	12 —	12 <del></del>	Madras—  Malabar Coast—  Malabar.  S. Canara.
17 3	19 11		•••	 		 : 		: {	:	10 11 10 10 11 5	10 11 10 10 11 5	South, central — Combatore, Nigura, Salem.
16 5 15 8 17 5 1	15 B	 			;				•	11 8	10-13&12~3 11 6 12 3 10-2&12 —	Anautapur. Cuddapah.
12 8 15 3 14 11	14 15 3 14 11		•••	•••		 				11 5 13 3 12 2	13 3	Fact Coast, north— Ganjam. Vizagapatam. Godavari.
15 14 19 6	17 14 19 3	•••		•••	!			 	 	13 3 12 13	13 3	East Coast, central— Kistna. Nellore.
16 13 15 2 19 3 22 5 25 11 23 10	16 6 15 2 19 3 24 5 27 3 22 14	*** *** *** ***		•••				•••	  	12 8 12 8 12 2 12 13 12 14 11 5	12 8 12 5 11 8 12 13 12 14 11 5	East Const, south— Madras. Chingleput. N. Arcot. S. Arcot. Taujore. Trichinopoly.
20 3	• •3 5		 	•••	***	•••	:::	•••		13 S	13 13	Southern— Tinnevelly. Madura.
20 — 19 8 20 — 22 — 24 — 22 — 19 15 20 —	20 — 19 11 20 — 22 — 25 — 24 — 19 15 20 —	22 — 10 4 	22 — 10 4  	9 4 7 8 9 — 9 — 10 — 12 1	8 - 8 8 8 10 - 9 8 -	3 8 	8"8 	15 S 11 8 13 4 13 — 14 — 14 — 13 —	14 — 14 — 14 8 15 — 13 8 14 —	10 — 9 8 10 8 8 8 9 — 10 8	10 - 8 9 8 9 8 9 8 9 9	Mysore—  Mysore. Bangalore. Kolar. Tumker. Hassar. Kadur. Shimoga. Chitaldrug.
21 — •	20 8		***	15 8 5 10	10 — 5 10	444		 6 4	6 4	10 8 32 —	32 —	Coorg— Coorg. Aden.

# GOVERNMENT OF INDIA. FINANCE AND COMMERCE DEPARTMENT.

Total Gross and Net Indian Sea and Land Customs Revenue (excluding Salt Revenue).
[In thousands of Rupees.]

		[In	thousand	of Rupe	es.]					
Andrew An		· · · · · ·	ln	THR BLEV	EN MONTH			RY, OF		
	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.	1892-93.	1893-94.	1894-95.	1895-96.	1896-9
IMPORTS (GROSS REVENUE).			-							
Arms, Ammunition, and Militar Stores	y 2,04	2,22	2,23	2,59	202	2.00		0.00		
Liquors:	- 2,04	-,	2,23	2,39	2,93	2,90	3,25	2,99	3,11	3,4
Spirit	41,86	43,86	44,06	48.78	46,89	49.02	48,29	50,22	53,84	53,5
Other liquors	5.92	6,03	0.12	6,29	6,47	6,17	6,21	5.74	6,61	6,0
Apparel, including haberdashery and millinery		_	_	_	_	_		7.30	6,60`	6,3
Chemical products and preparations	.   -	-	-	_	_	_	_	2,34	2,46	1,9
Cotton manufactures:					l					
	•	_	-	_	_	_	_	2,70	10,98	-
Piece goods, grey	•   -	-	_	-	-	-		13,35	55,27	40,7
	• -	_	_	_	-	_	-	5,64	19,70	18,5
" coloured	.   -	_		_	_			3,73	21,29	18,6
Other goods	-	_		-			_	57	2,05	1,9
Drugs, medicines, and narcotics  Dyeing and tanning materials.	-	_			_	-		3,24	3,10	3,1
Class and alassusas	'   -	_		-			_	2,85	3,65	3,2
Mandagan and autlant	·  —	1 -		-	-		-	2,00	3,36	3.3
Metals:	-	-		_	-	_	_	6,64	0,51	6,9
Copper	1 _	_						3,44	8,33	4,4
Iron and steel					_	_		2,54	3,61	3.5
Silver		_	_			_	_	31,27	28,49	29,0
Tin		_		_	_	_		1,52	1,01	1,2
Other metals	.	_	_		_			4,78	2,19	1,49
Oils: Petroleum	67	10,59	14,67	14,61	15,82	17,07	23,70	27,37	37.51	38,1
Paints and colours	_	-	_	_		_	_	1,47	1,07	1,5
Paper	_	-				_	_	1,72	2,27	2,1
Provisions	_	_		-				5,30	9,52	8,3
Silk, raw and manufactured	_				_			11,23	13,38	10,6
Spices	-	_	-	-	-	_		3,57	3,33	3,1
Stationery	-	-		-		}		1,34	1,34	1,3
Sugar	-	_	-	_	-		-	12,29	13,97	14,0
Tea	-	-		-	-	-		2,98	2,30	2,5
Umbrellas	1	_	-		-	-		1,50	1,54	1,3
	_		-		-		-	1,05	1,39	1,1
Woollen goods		-		_				743	6,99	8,1
All other perioles	1	1	1	1	1	1	1	1,31	1,39	1,3
	2	3	3	3	3	3	30	22,04	22,18	21,0
TOTAL .	50,52	62,74	67,12	72,31	72,15	75,20	81,76	2,54,36	3,62,20	3,29,2
EXPORTS (GROSS REVENUE).  Rice and rice-flour	50		-9	<b>5</b> 6.00	72.00				-5 1	
Total Gross Revenue	<b>6</b> 0,57	47,25	58,57 1,25,69	76,00 1,48,31	72,09	59,03	54,60	74,95	76,71	62,0
TOTAL NET REVENUE.	1,08,35	1,07,40	1,22,78	1,44,72	1,40,20	1,34,23	1,36,36 1,32,62	3,29,31	4,38,91 4,29,17	3,91,2
	-			-,44,7		1,30,03	1,32,02			3,00,
Provinceal distribution of Net Custom. Revenue.										
Bengal Sr	12,76	19,12	21,79 13,47	23,60 18,ი5	24,61 19,20	26,21 16,23	30,57 15,06	75,97 17,51	1,35,51 18,12	1,21,5
(Import	14,14	17,24	17,98	20,03	19,76	-	_			1,28,6
Bombay	2,07	1,55	2,09	1,71	1,60	20,66 2,31	24,68 1,92	1,17,72 3,50	1,39,45 2,74	2,5
E11 1	4,75	5,63	5,57	6,76	6,55	6,21	6,40	13,30	19,99	20,9
C Export	76	47	66	76	72	72	55	74	62	5
Stadras { Import .	9,39 4,31	10,42 4,72	10,15 5,72	11,37 4,07	10,45 3,32	10,20 3,77	9,99	24,25 6,35	31,92 4,51	25,7. 8,3
• I	1		,				4,52			ł
SImport 6	8,19	8,96	<b>9,</b> 69	8,72	8,54	9,85	8,35	17,48	27,01	23.4

#### GOVERNMENT OF INDIA.

# DEPARTMENT OF REVENUE AND AGRICULTURE.

# IMPORTS and EXPORTS of FOOD-GRAINS and PULSE.

(Indian maunds).

[Net imports +].

and color (Wilder -		-					[Net ext	, O1 C3 -	- j. 		
PRINCIPAL	P	ORTS	S —							Week ending 20th March 1897.	1st November 1896 to 20th March 1897.
	_										
CALCUTTA	•	•	•	•	•	,	Imports Exports	•	•	258,789 275,295 —16,506	3,983,972 2,854,270 +1,129,702
Rangoon	•	•	•	•	•		Imports Exports	•	•	7,3 <sup>2</sup> 4 1,035,398 —1,028,074	204,700 14,784,051 —14,579,351
Madras	•	•	•	٠	•	•	Imports Exports	•	•	40,100 10,000 + 30,100	335,6co 115,0co + 220,600
Вомвач	•	•	•	•	•	•	Imports Exports	•	•	11 <b>3</b> ,300 107,900	3,997,700
Karachi .		•	•	•	•	•	Imports Exports	•	•	+ 5,400 15,000 48,900 —33,920	900,600 5.434.300 -4,533,700
PROVINCES	<b>A</b>	ND I	DIST	RIC	rs—						
BENGAL-									1		
Patna Divi	sio	n -									30th January to 20th March 1897.
Patna	•	•	•	•	•	•	Imports Exports	•	•	38,200 27,900 + 10,300	230,200 196 000 +34,200
GAYA	•	•	•	•	•	•	Imports Exports	•	•	5,300 1,300 +4,000	27,400 86,000 —58,600
SHAHABAD		•	•	•	•	•	Imports Exports	•		10,600 10,900 —300	70,100 44,900 + 25,200
Sáran	•	•	•	•	•	•	Imports Exports	•	•	37,800 1,100 + 36,700	280,000 54,200 + 225,800
Champáran		•	•	•	•	•	Imports Exports	•		100 18,100 + 18,000	100,400 {24,800 +75,600
Muzaffarpu	TR 1	(incom	plete)	•	•	٠	Imports Exports	<b>,</b>		28,300 800 + 27,500	88,100 3,400 +84,700
DARBHANGA		•	•	•	•	. •	Imports Exports	•		30,400 2,400 + 28,000	109,100 53,700 + 55,400
Bhagalpur D	)iv	ision -	_								
Monghyr (i				•	•	•	Imports Exports	•		2,500 23,100 20,600	20,600 451,200 430,600
	===							-		1	н

(Indian maunds).

[Net imports +].

						Week ending 20th March 1897.	30th January to 20th March 1897.
BENGAL—contd.							
Bhagalpur Division-contd.							
Bhágalpur . • •	•		Imports Exports	•		7,086 23 +7,063	39,814 402,571 —362,757
Purnea	•		Imports Exports	•		4,700 4,500 + 200	24,639 31,452 —6,813
MALDA (preceding week)	•		Imports Exports	•	•	•••	 7∞0 —7∞
SANTHAL PARGANAS (incomplete)	•	-	Imports Exports	•	•	6,700 26,800 —20,1∞	30,500 233,500 —203,000
Rajshahi Division—							
Rajshahi (incomplete)	•	•	Imports Exports	•	• !	11,800 2,000 +9,800	149,600 19,200 + 130,400
Dinajpur (incomplete)	•	•	Imports Exports	:	•	100 18,809 	900 184,000 —183,100
Jalpaiguri . • •	•	•	Imports Exports	•	• 1	7,400 + 7,400	70,300 1,172 +69,128
Darjeeling	•	•	Imports Exports	•	•	5,200 ••• + 5,200	39,300 1,000 +38,300
Rangpur • • •		•	Imports Exports	•	•	800 700 + 100	6,900 18,300 —11,400
Bogra - • •	•	•	Imports Exports		•	15,200 15,200	700 128,500 —127,800
Pabna (incomplete)	•	•	Imports Exports	•	•	***	95,200 9,500 +85,700
Dacca Division-							
Dacca (incomplete)	•	•	Imports Exports	•	•	1,000 1,000 — 900	2,300 6,700 —4,400
Narainganj • • •	•	•	Imports Exports	•	•	•••	20,000 149,900 —129,900
Maimensingh (preceding week)		•	Imports Exports	•		1,033 9 + (,024	66,179 2,239 +63,940
FARIDPUR	•	•	Imports Exports	•		3,100 <b>8</b> ,800 —5,700	24,900 19,900 +5,000
Backerganj · · ·	•	•	Imports Exports	•	•	Nil 500 —500	Nil 12,700 —12,700

(Indian maunds).

[Net imports +].

							Week ending 20th March 1897.	30th January to 20th March 1897.
BENGAL-contd.								
Chittagong Division-	_							
Tippera	• .	•	•	Imports Exports	•	•	 300 —300	4,300 14,300 —10,000
Noakhali		•	•	Imports Exports	•	•		100 1,800 —1,700
CHITTAGONG .	• •	•	•	Imports Exports	:		16,300 + 16,300	116,600 35,500 +81,100
Burdwan Division-								
Burdwan	• •	•	•	Imports Exports	•	•	7,400 76,600 <b>—68,6</b> 00	39,200 513,500 —474,300
Віквним		•	•	Imports Exports	•		2,800 43,800 —41,000	8,900 942,700 —933,800
Hooghly (incomplete)		•	•	Imports Exports	•		2,800 900 + 1,900	24,200 7,600 + 16,600
Presidency Division-	•			! !				
24-Parganas .	• •	•	•	Imports Exports	•		900 200 . <b>+</b> 700	13,200 13,600 —400
Nadia • •		•	•	Imports Exports	•	•	13,100 9,800 +3.300	20\$,400 278,800 —70,400
MURSHIDABAD .		•	•	Imports Exports	•	•	18,100 	5,200 120,600 —115,400
JESSORE .		•	•	Imports Exports	•	•	18,600 3,100 +15,500	92,400 39,000 + 53,400
KHULNA	• •	•	•	Imports Exports	•	•	3,400 —3,400	16,200 —16,200
Chota Nagpur Division	ı—							
Hazáribagh .		•	•	Imports Exports	•		6,100 100 + 6,000	57,500 900 + 56,600
Lohárdaga (preceding	week)	•	•	Imports Exports	•		•••	4,200 3,700 + 500
Манвним .		٠	•	Imports Exports	•		3,600 100 +3,500	42,000 1,100 +40,900
Singhbhum (incomplete)		•	•	Imports Exports	•		100 2,000 — 1,900	1,600 17,500 —15,900
Ranchi (incomplete)	• •	•	•	Imports Exports	•		31  +31	261 866 —605

(Indian maunds).

[Net imports.+].

									Week ending 20th March 1897.	30th January to 20th March 1897.
BENGAL—concl	đ.									
Prissa Division-	-									
CUTTACK .	•	•	•	•	•	Imports Exports	•		•••	84,500 -84,500
BALASORE .	•	•	•	•	•	Imports Exports	•		700 19,102 —18,400	5,100 333,900 -328,800
Por (incomple	ele)	•	•	•	•	Imports Exports	•	•	67 984 —917	490 2,815 —2,325
ORTH-WEST		N PR	OVI	NCE	S-					
Meerut Divisio	n—							1		
Saháranpur	•	•	•	•		Imports Exports	•	•	13,242 2,323 +10,919	109,738 22,925 +86,813
Muzaffarn agai	٠.	•	•	•	•	Imports Exports	•	•	14,100 1,470 + 12,700	141,700 13,600 +128,100
MEERUT .	•	•	•	•	•	Imports Exports	•	•	5,300 1,200 + 4,100	159,300 12,600 +146,700
B <b>ula</b> nd <b>s</b> hahr	•	•	•	•	•	Imports Exports	•	• [	5,800 5,700 + 100	20,000 32,800 —12,800
Aligarh ,	•	•	te.	•	•	Imports Exports	•	•	18,100 1,400 + 16,700	59,200 20,800 +32,400
Agra Division-	-							1		
MUTTRA .	•	٠	•	•	•	Imports Exports	•		3,679  + 3,679	36,899  + 36,899
Agra .	•	•		•	•	Imports Exports	•	•	21,200 4,400 + 16,800	149,800 69,400 +80,400
FARUEHABAD	•	•	•	•	•	Imports Exports	•		3,200	59,500
Mainpuri	•	•	•	•	-	Imports Exports	•		+ 3,200	+ 59,300 14,100 300
Ета́шан	•	•	•	•		Imports Exports	•		2,200 100	27,300 4,100
ETAH (incomplete	)	•	•	•		Imports Exports	•		+2,100	+ 23,200 9,900 7,100

(Indian maunds).

[Net imports +].

									Week ending 20th March 1897.	30th January to 20th March 1897.
NORTH-WI	EST	ERN	P	ROV	INCES					
Rohilkhand	1 Di	vision								} [
Bijnor (in	scom f	lete)	•	•		Imports Exports	•	•	7,200 2,100 +5,100	78,600 4,600 +74,000
Moradaba	D	•	•	•		Imports Exports	•	•	5,700 4,400 + 1,300	127,700 36,800 + 90,900
Smahjahái	NPUR	(precen	ling	week)	. •	Imports Exports	•	•	19,355 6,395 + 12,960	49,570 7,593 +41,977
Budaun	•	•	•	•	• •	Imports Exports	•	•	200 300 —100	2,300 1,300 + 1,000
Рилвіт	•	•	•	•		Imports Exports	•		<b>2,2</b> 00 400 + 1,800	40,400 2,000 +38,400
Barrili	•	•	•	•	• •	Imports Experts	•	•	35,000 4,600 +30,400	48,6co 12,700 + 35,900
Aliahabad	Divi	sion-	-						-	-
Cawnpore	•	•	•	•	• •	Imports Exports	•	•	66,900 6,200 +60,700	509,700 70,200 +439,500
FATEHPUR	•	•	•	•	• •	Imports Exports	•	•	3,600 300 +3,300	46,100 1,109 +44,991
Bánda	•	•	•	•	• •	Imports Exports	•	•	25,100 · · · · · · · · · · · · · · · · · ·	103,900 1,000 + i02,900
Hamírpur	•	•	•	•	• •	Imports Exports	•	•	900 300 + 600	18,900 800 +18.100
ALLAHABAI	D	•	•	•	• •	Imports Exports	•	•	25,300 600 + 24,700	550,200 6,600 +543,600
Jhánsi	•	•	•	•		Imports Exports	:	•	12,600 100 + 12,500	59,400 4,400 + 55,000
JALAUN	•	•	•	•	• •	Imports Exports	:	•	 1,900 +1,900	17,800 2,400 + 15,400
Benares D	ivisi	on							All and a second	
Benares	•	•	•	•	• '.	fxpor's	•	•	6,700 5,800 + 900	117,900 16,300 + 101,600
Mirzapur	•	•	•	•	• •	Imports Exports	:	•	9,600 1,200 +8,400	31,715 3,503 +28,212
JAUNPUR	•	·.	•	<b>.</b>		Imports Exports	•	•	3,000 700 + 2,300	81,500 3,500 + 78,000

(Indian maunds).

[ Net imports +].

									Week ending 20th March 1897.	30th January to 20th March 1897
NORTH-WE —contd.	ESTE	RN	PR	OVIN	CES			}-		
Benares D		nco	neld.							
GHAZIPUR	•	•	•	• •	•	Imports	•	•	2,600	41,800
						Exports	•	•	3,900 —1,300	15,000 +26,800
Gorakhpur	Divi	-aoia				İ		ĺ	-1,500	720,000
BASTI	•	•	•	• •	•	Imports	•	•	1,100	18,90 <b>0</b>
						Exports	•	·i	10,600	24,300
						!		-	9,500	-5,400
Ballia		•	•	. •	•	Imports	•	• ;	3.748	•••
						Exports	•	• ;	96	•••
						{ '		1	+ 3,652	•••
GORAKHPUR	(prece	ding	week)	•	•	Imports	•		6,100	10,100
						Exports	•	• !	3,300	6,000
Kumaun Di	ricion.					i		-	+ 2,800	+4,100
GARHWÁL						Imports		, , –		ECVO
			·	•		Exports	•	• !	•••	500
						-		i		+500
NAINI TAL		_		_	_	Imports		! -		the second appropriate passers and the
	•	•		•	Ī	Exports	•	•	1,500 5,4 <b>0</b> 0	4,500 9,500
					1		-	- 1	-3,900	-5,000
OUDH-								ļ <del></del>		
Lucknow D	ivisio	n						į		
Lucknow				•	• ;	Imports		• ;	20,900	137,000
						Exports	•	• ;	10,900	16,800
					t			‡ 1	+ 10,000	+120,200
Unao .				•	• ;	Imports			100	52,100
					:	Exports	•	.	•••	•••
					1			:	+100	+52,100
RAK-BARELI						Imports		,	4,100	144,400
						Exports		• ;	1,200	3,600
		,				•			+2,900	+140,800
SITAPUR .	_	_	_		;	Imports		i	400	
•		•	•	•	1	Exports	•	:i	8,5co	5,400 22,600
					; 1		•		-8,100	-17,200
KHERI .					1	•		1		
77.02K) •	•	•	•	•	• [	Imports Exports	•	•	800 3,500	<b>6,</b> 900 <b>38,60</b> 0
					1	Tivhorts	•	-	<b>-2,</b> 700	31,700
Hardot .		-			į	_				
MARDOL .	•	•	•	•	• [	Imports	•	-;	3,900	105,800
					) 	Exports	•	•	1,100 +2,800	5,100 + 100,700
Fyzabad Div	vision	_		-						
FYZABAD .	•	•	•	•	•	Imports	•	•	4,600	92,700
					}	Exports	•	•	16,300 —11,700	42,000
Carrie					į				1/00	+ 50,700
GONDA	• •	•	•	•	-	Imports	•	•	6,400	76,400
					1	Exports	•	•	2,800	14, <b>600</b> + 61,800
_								ļ	+3,600	7 01,000
BAHRAICH .	•	•	•	•	•	Imports	•	• [	200	3,600
						Exports	•	•	400	11,700
					1				-200	-8,100
BARABANKI	•		•	•	.	Imports		.	2,000	31,800
					1	Exports	•	•	14,160	41,200
								_	12,100	-9,400
					1			[		
JMERE-ME	RW	ARA	•	•	•	Imports	•	.	13,000	41,900
						Exports	•	•	2,200	23,800
					i			1	+ 10,800	+ 18,100

(Indian maunds).

[Net imports +].

							[Net expo	orts —	ļ.		
										Week ending 20th March 1897.	30th January to 20th March 1897.
PANJAB											
Delhi Div	isior	1-									
Hissar	•	•	•	•	٠	•	Imports Exports	•	•!	24.900 200 + 24.700	209,900 6,700 +203,200
ROHTAK	•	•	•	•	•	•	Imports Exports	•	•	200  + 200	2,500 2,800 —300
Gurgáon	•	•	•	•	٠	•	Imports Exports	:	•	11,300 800 +10,500	50,900 21,600 + 29,300
DRLHI	•	•	•	•	•	•	Imports Exports	•	• :	26,600 4,700 + 21,900	275,500 51,900 + 223,600
Karnál	•	•	•	•	•	•	Imports Exports	•	• !	2,300 200 + 2,100	30,800 4,300 + 26,500
AMBALA	•	٠	•	•	•	•	Imports Exports	•		14,200 1,700 + 12,500	140,500 21,500 + 119,000
SIMLA	•	•	•		•	•	Imports Exports	•	•	1,700  + 1,700	13,300 200 + 13,100
Jalandhar	Div	ision							i		
JALANDHA		•	•	•	•	•	Imports Exports	•	• !	1,100 5,600 4 500	9,000 106,000 —97,000
LUDITIANA	•	•	•	•	•	•	Imports Exports	•		3,000 30,800 —27,800	34,200 229,700 — 195,500
Freozpur		•	•	•	•	•	lmports Exports	•		10,000 43,100 —33,100	57,900 258,900 — <b>2</b> 01,000
Lahore Di	visi	on—							-		
MULTAN	•	•	•	•	•	•	Imports Exports	•		14,800 4,100 + 10,700	74,800 30,500 ÷44,300
JHANG	•	•	•	٠	•	•	Imports Exports	•	•	4,200  +4,200	9,500 1,200 +8,300
Montgom	ERY	•	•	•	•	•	Imports Exports	:		10,300 300 +10,000	55,900 4,700 + 51,200
Lahore	•	•	•	•	•	•	Imports Expo ts	•		46,993 955 +46,038	198,774 20,329 + 178,445
Amritsar	•	•	٠	•	•	•	Imports Exports	•	•	18,100 4,500 +13,600	79,000 60,500 + 18,500
Gurdáspu	R	•	•	•	•	•	Imports Exports	•		4,600 4,500 +100	18,700 57,418 —38,718

(Indian maunds).

[Net imports + ].

[Net exports -].

								-	Week ending 20th March 1897.	30th January to 20th March 1897.
PANJAB—concid.										
Ráwal Pindi Div	visio	n—						İ		
SIÁLKOT .	•	•	•	•	•	Imports Exports	•	•	2,700 2,200 + 500	18,100 28,900 —10,800
Gujrát .	•	•	•	•	•	Imports Exports	•	•	14,400 300 +14,100	77,700 2,300 + 75,400
Gujránwála	•	•	•	•	•	Imports Exports	•	•	22,000 2,000 + 20,000	60,100 21,000 +39,100
Shahpur .	<b>'.</b>	•	•	•	•	Imports Exports	•	•	8,000 600 + 7,400	28,400 4,100 +24,300
ĴHELAM •	•	•	•	•	•	Imports Exports	•	•	10,037 488 +9,549	99,463 4,869 +94,594
Ráwalpindi	•	•	•	•	•	Imports Exports	•	•	21,400 4,100 + 17,300	164,451 21,900 + 142,551
Pesháwar Divis	sio <b>n</b> -							;		}
Peshawar .	•	•	•	•	•	Imports Exports	•	• '	8,400 13.300 —4,900	61,800 96,900 —35,100
Derajat Division	n									1
Bannu .	•	•	•	•	•	Imports Exports	•	• ;	5,900 —5,900	534 34,082 33,548
DERA ISMAIL K	IAN	•	•	•	•	Imports	•	•	1,100 8,200 —7,100	5,100 46,600 —41,500
Muzaffargarh	•	•	•	•	•	1mports Exports	•		2,800 2,700	3,516 24,700 —21,184
BOMBAY PRE	SID	ENC	Y							
Guzerat Divisi	on-	•						į		
Ahmadabad	•	•	•	•	,	Imports Exports	•	•	6,500 5,400 +1,100	71,100 31,900 + 39,200
Kaira '.	•	•	•	•	•	Imports Exports	•	•	3,000 12,800 —9,200	37,500 49,400 —11,900
Panch Maháls		•	•	•	•	Imports Exports	•	•	25,734 	3,406 200,925 107.510

(Indian maunds).
[Net imports +].

				[ Net expo	J	•		
		-					Week ending 20th March 1897.	30th January to 20th March 1897.
OMBAY PRESIDENCY Guzerat Division—contd.	coni	td.						
Broach			. 1	Imports	•		4,400	73,500
	-	•	- 1	Exports	•		1,800	66,200
					•		+ 2,600	+7,300
6 (6 1/ 1/-				Y		-	6	
SURAT (preceding week)	•	•	•	Imports	•	•	11,600	106,000
			İ	Exports	•	•	2,600	41,000
			1			- 1.	+9,000	+64,900
Bhavnagar	_		_	Imports		- 1	•••	70,874
DR#4kvovv	•	•	- 1	Exports	•		•••	761
				20110	•	•	•••	+70,113
						1		<u> </u>
Káthiawár	•	•	•	Imports	•	•	10,202	17,986
				Exports	•	•	5	78
Deccan—							+ 10,197	+ 17,908
KHANDESH (incomplete)	_			Imports			46,500	156,400
KRANDESH (Intempter)	•	•	Ť	Exports	•	Ţ	100	500
					•	- 1	+46,400	+ 155,900
				_		-		
Nasik	•	•	•	Imports	•	•	18,700	82,100
			1	Exports	•	•	3,400	19,000
			ļ			j_	+15,300	+63,100
Anmadnagar	_			Imports			9,700	41,000
WHEN DANGER	•	•		Exports	•		7,500	20,800
			İ		•	١	+2,200	+ 20,200
						-	0 .	
PCONA		•	•	Imports	•	-	38,700	157,321
				Exports	•	•	200 + 38,500	2,200 + 155,121
						].	1 30,300	
SHOLAPUR				Imports		•	11,200	31,200
SHOLMFOR	-			Exports	•	•	4,700	25,400
							+6,500	+ 5,800
. 15			i	1			18,832	F3
SATARA (preceding week)	•	•	•	Imports Exports	•	•	410	52,55 <b>5</b> 2,924
				Lxports	•	• 1	+ 18,422	+49,631
Karnátak—						- 1		
Belgaum	•	•	•	Imports	•		11,500	60,500
DELGACE .				Exports	•	•	2,100	123,200
						- 1	+9,400	-62,700
				T		[	14,200	80,400
Bijápur • • •	•	•	•	Imports Exports	•		700	3,300
				Exports	•	•	+ 13,500	+77,100
						- 1		
DHARWAR	•		•	Imports	•	-1	3.400	16,833
				Exports	٠,٠	•	25,400	84,621
						1	-22 000	67,788
				Imports	_	_ [	1,000	13,700
TANNA · · ·	•	•	•	Exports	•	•	600	89,600
				Daports	•	-	+ 400	<del>-75,900</del>
KOLLBA (preceding week)	•	•	•	Imports	•	•	3,127	35,607
•				Exports	•	•	6,359	56,214
							-3,232	-20,607
1°		_		Imports	_		40,539	133,214
KOLHAPUR	•	•	•	Exports	•		3,948	26,058
					•	•	+ 36,591	+ 107,156
				1				
KANARA	•	•	•	Imports	•	•	•••	6,200
•				Exports	•	•	***	45,900
							<b>761</b>	-39,700
A Augustina a	*>			Imports			48,400	92,400
RATNAGIRI (proceding week	· /	•	•	Exports	•		1,600	3,000
					•	•	+46,800	+89,400
				1			• •	

(Indian maunds).

[Net imports +].

[Net exports -].

								Week ending 2 ith March 1897.	30th January to 20th March 1897.
SIND AND BA	LUC	CHIST	TAN						
Shikárpur	•	•	•	•	•	Imports Exports		6.188 67.381 —61,193	27,623 444,568 416,945
Thar-Párkar	•	•	•	•	•	Imports Laports		10,000 8,000 + 2,000	50,000 64,630 —14.600
Upper Sind Fr	ONTIE		•	•	•	Imports Exports		200 16,600 —16,401	4,000 85,500 - 81,500
Hyderabad (pr	ece in	ng wee	λ).	•	•	Imports Esports	• •		20,707 17,500 +3,200
CENTRAL PR	OVI	NCE	<b>S</b> —						1
Jubbulpore Di	visio	n-				1			1
Saugor .	•	•	•	•	•	Imports Exports	• •	400 2.800 - 2.4	4.500 15,600 —11,100
JUBBULPORF	•	•	-	•	•	Imports Exports	: :	12,500 26,900 —14,40	77,500 85,700 
Nerbudda Divi	ision					!			-
Narsinghpur	•	•	•	•	•	Imports Exports		2,600 6,40 —3,100	11,900 39,20 / —27,300
Hoshangabad	(inco	mpiese)	•	•	•	Imports Exports	• •	7,100 2,500 +4,600	20.405 2 1,200 + 200
Nimar .	٠,	•	•	•	•	Imports Exports	• •	13,500 1,600 +11,9%	51,700 14,800 +36,900
Nágpur Divisi	on—					1			7,50,950
WARDHA .	•	•	•	•	•	Imports Exports	• •	7.0 % 7.0 +6,300	30,100 5,600 +24,500
NAGPUR .	•	•	•	•	•	Imports Exports	•	19,400 6,250 +13,200	119,200 33,400 +85,300
CHÂNDA .	•	•	•	•	•	Imports Exports	• .	3,800 —3,700	7,300 21,600 —14,300
BHANDÁRA.	•		•	•	•	Imports Exports	• •	5.700 5,600 + 100	29,800 20,800 + 9,000
Chhattisgarh	Divi	sion	•						
RAIPUR .	•	•	•	٠	•	Imports Exports		39.600 - 39.600	235,300 234,800
Biláspur .	•	•	•	•	•	Imports Exports	• •	4,20° 3,800 +400	28,359 28,198 + 161
SAMBALPUR	•	•	•	•	•	Imports Exports	• •	400 29,000 —28,600	2,500 201,400 —198,900

(Indian maunds).

[Net imports + .

		-	trecexio	· .		
					Week ending 20th March 1897.	30th January to 20th Merch 1897.
BERAR					:	1
					!	
East—					•	•
Amráoti	•	•	Exports	•	22.400 700 +21,700	68 655 1,75∋ + 66,950
West—					1 27,7	
Акопл	• •	•	- Imports Exports	•	9,77.0 3,400 +6,300	36,000 7,600 + 29,300
Buldána		•	• Imports		 4,2€0	000,11
			Exports	•	+3,800	1.400
MADRAS—					; •	<del>{</del>
Ganjam		•	· Imports		1.400	13,600
			Exports	•	3,400	31,000
Vizagapatam .		•	Imports	•	7.900	92 500
			Fxports	•	+7,000	7,000 4 84,900
Godávari		•	Imports	•	4.4 \-	14.020
			Exports	•	. 61.000 -60.500	2 4,(30 —189,700
Kisina .		•	Imports		1 33	5.850
			Exports	•	32,900 <b>−31,</b> 300	168,900
NELLORF (incomplete)		•	Imports	•	. 16	17.246
			Experts	•	2,200	23,800 -6.554
Karnúl		•	Impores		4,100	24,600
••••			Exports	•	3co +3,800	2,300 + 22,300
Bellary		•	Imports		6,900	47,200
			Fxports	• ,	2,800	47,200 + 3 3,000
Anantapur (incomplete	·) •		Imports	. '.	1,700	12,800
••••			Exports	•	<b>2.4</b> 00 <b>-</b> 700	9,700
CUDDAPAH		•	. Imports	• '	6,900	41,300
O(Dimension)			Exports	• •	2,900 + 4,000	21.100 + 20,200
North Arcot		•	Imports		13,000	69 600
**************************************			Exports	•	14 200 —1,200	88,900 —19,300
CHINGLEPUT .			Imports		1,800	7.200
<u> </u>			Exports	•	7,600 —5,800	36.400 29.200
South Arcot .			Imports	,	21,400	34,300
-			Exports	•	11,300 + 10,100	141.500 107,200

(Indian maunds).

[Net imports +].

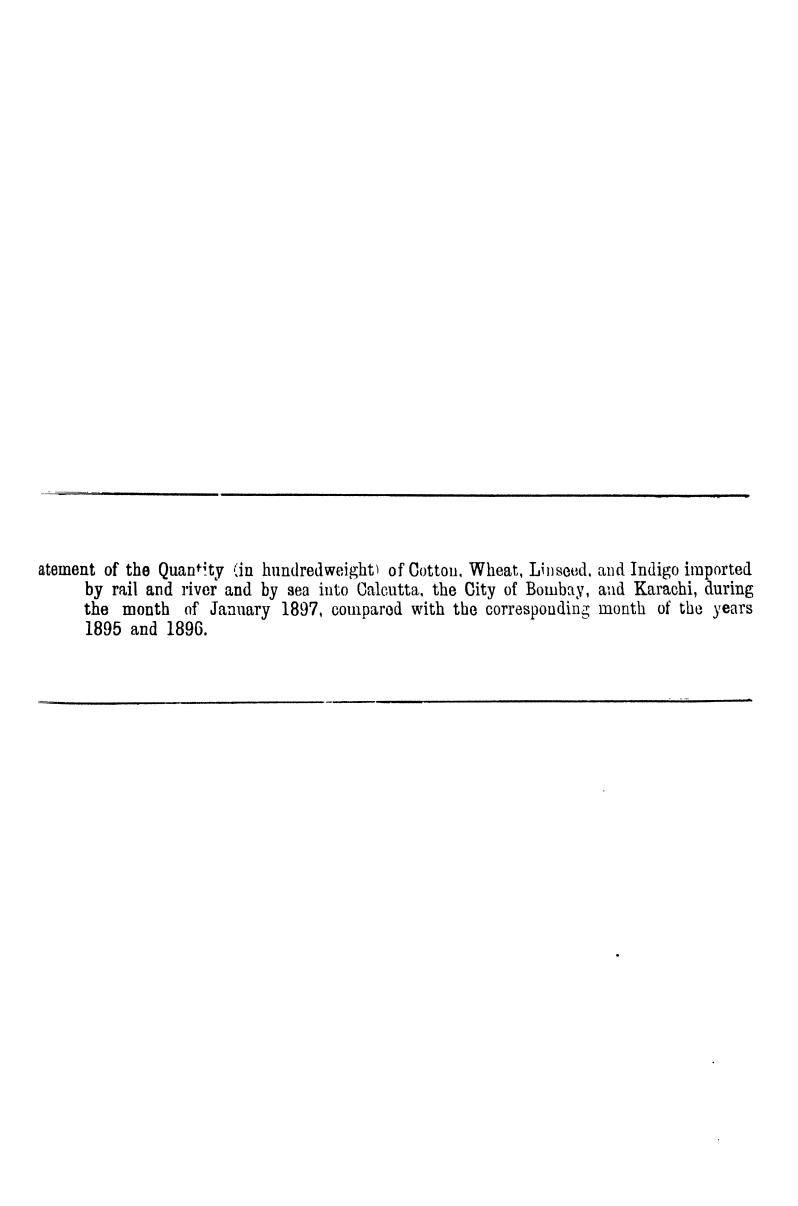
[Net exports -)

								,	Week ending 20th March 1807.	30th January to 20th March 1897
IADRAS—contd	<b>'.</b>					1				
SALEM .	•	•	•	•	•	Imports Exports	•	• .	3.700	9,500
							•	• •	10,300 6,600	53,100 —43,600
COIMBATORE	•	•	•	•	•	Imports Exports	•	• 1	18,900	71,900
						;	•	• 1	22,400 3,500	159,400 —87,500
TRICHINOPOLY	•	•	•	•	•	Imports Exports	•	•	2,683	11,269
					,		•	•. 	7,992 —5,309	43,631 -32,362
TANJORE .	•	•	•	•	•	Imports Exports	•	•	9,600 113,800	33,400
							•	-	-104.200	573,800 540,400
MADURA .	•	•	•	•	•	Imports Exports	•	•	3,300	19,500
					•	z.zpores	•	•	17,600 —14,300	\$9.300 69,800
TINNEVELLY	•	•	•	•	• ;	Imports		• .	26,900	139,500
					í	Exports	•	• ;	17,600 + 9,300	149,500 —10,000
MAIABAR .	•	•	•	•	٠ ١	Imports	•		59.100	332,900
					:	Exports	•		16.500 + 42,600	81,200 +251,700
SOUTH CANARA	•	•		•		Imports	•	•	9,000	82,820
					·	Exports	•	•	56,500 —47,500	315,990 —233,170

J. E. O'CONOR, Director-General of Statistics.

T. W. HOLDERNESS,

Deputy Secretary to the Government of India.



## GOVERNMENT OF INDIA. DEPARTMENT OF REVENUE AND AGRICULTURE.

# IMPORTS OF COTTON, WHEAT, LINSEED, AND INDIGO.

Statement of the Quantity (in hundredweight) of Cotton, Wheat, Linse d, and Indigo imported by sail as

							Impor	CIS IN JA	NUARY.	<b>-</b>			
ticles and wheexported.	ence		Calc	itta.									
	•	1895	. 189	0.   1807		City of Bo	-	,	Karacl		!	lor	AL.
		-  - 	- ' 	; 1) 	1805.	. 00.	1897	- i 189.	5.   1596. —	1897.	1805.	1896	i.
			1	İ	!				!		:	!	
COTION		1	İ	i !			1			1	:	ĺ	
ail and Aiter Igal		4.07		.,			i	!			ı	;	
W. P. & Oud	h .	15,91	ر برز ن					,		***	4.07	, ]	
yab it. Provs	•	2,20 1	ار دوند کا	3,1,	43 013	3 22, 13			17 66,72		_ 1 54,14	1.1 14 100	97 52
nbay		•••		4,21	16   16,17	7 1 (5.14)	1 55.7	7	117 11/97=	59,537	7 37540 1 1995	1 90.8	.4
ras .	•		· .				7 2.8,11	3 ·   25,	%5 31,78	···	187 017		
ar .		<u>.</u>	5.5		64) 11   14, 604		7 ;	. '	•••	7 21,311	234 5 048	31,7	7
. à (. l.   .	:	21	2 1,5 - 1,7	٠٠٠ (٠٠٠	2			•••	•••	•••	147,6 6	210,10	
im's leir	•	•••		1593	اور ایچار با وا		70543	<sup>2</sup> ,	•••	••	05,5 j		
	•		,	••	•••	,	!	! ::	•	•••	1,103	, ,	. , ,
lotal.		22,51	21,81	= . 0 . 64.50		 					• •••	!	
						- codořecí ř	- - 011,650	4 4 4 5 7 6	2 98,515	80,805	540.331	\$ 870,97	٠,
		•						i	-				:
bay				13,121					*	•••	1		,
rar .	:	#	•				800 1917 -	. *	*	***	•		
Br. Ports in Is		7	4	2 ()	*	# 14.	•			•••		1 4	i
ga countries		•	į.			•	14.155	÷	. 4	•••	1 2	1	i
	-		1	- 1	· •		51/50	*	•	•	•		1
LOTAL	•		1	1.,115	•	i •	23,425				*	, <u>.</u>	·
OF IMPORTS	•	20,510		 - 77.001	4059,6	   -691-6-1	 63: 64					i !	
						1 29 7 1	935,075	40,90. 	95,515	80,5 S	540, ; 77	870,070	, '
VIII: A I			)	i	1	<i>,</i>					1		•
ana Kiter-		3.914		1	i	•				;			
1'. & Oudh	:	3.914 ;	11 947 53.423	15 0 jg 45.0 3	1						2		:
ruvs.	• •	7.15	1.70	يُوندُدُ - ا	3,2 1	••					3,914 {	1 1/1/17 53.1 3	
٠. ٠	:		.روم د 	1/,1-,	1 194 1	4,0 2		390,400	\$5,922	9,504	413.7*4 .	05,025	•
• •	_	•			. 5.1.4.4	72 1 jo	13,230			••	55.745	5,61a 72 190	
		. į		† <u>:-</u> !	· ;	!	::	120,265	188,757	7,980 (	120,265	188,787	,
C. I.		'			623	72			• • • •	;	0.33	7.	;
terr .	•	-	•	277 .	9.475	4.074	502	•	- i	***	9,475	•••	
	•		•		••	7 4,575	!	•				45974 7	!
LOTAL				'			;	····		. !	•••	4,598	;
TOINE	1	134,371	104,733	59.300	83,354	85,803	13.74°	500,731	277.709	17,484	7-29,4-3	468,305	(
	;	i		1	į-							5	
	:	*	•	;	•	•	Ì	_	!	1			
		•	#	•••	•	•	• • • •			•••	*	•	
• • •		• ;	•		•	*	11,617	•	•		•	*	
Ports in Indi	4	•	*			•	::	*			•	•	
countries .	- [	•	•		•	*	4,455		•	•••	•	•	
1		I	!	1		- !-	71911		•		•	•	
I OTAL .	١ .	•	-#		•	•	16,072	• !	•		•  -	•	· -
IMPORTS .	1,	34,371	104,733	50,368	- 88,381	85,363	20,820	!	-		-		

\* Figures not available.

Note.—The totals of imports for 1895 and 1896 are defective.

and by sea into Calcutta, the City of Bombay, and Karáchi, during the month of January 1897, compared of the years 1895 and 1896.

;					i	IMPORTS IN	JANUARY					
Articles and whence exported.		Calcutta.		Cit	y of Bomba	y.		Karachi.			TOTAL.	
1	1895.	1890.	1807.	18)5.	1890.	18,7.	1895.	1596.	1897.	1895.	1896,	1897.
-		' !			:						1097,	
i		1										
	:						1					
LINSEFD y Rad and Siver -		•				}		-				
Bengal . NIv. P. & Oudh .	17,713 7,424	6+,808 12,454	63,404	2,565	513		••• ,		•••	17,793	61,808	63.4
Panjab	525 .	1,342	! - 1	[	•••	•••	: ;	•••	•••	10,092	13,009	6,4
tion.bay	327		433	13,764 ( 20,52 (	5,7 ·1 19,17₹	2,410 9.155	•••	•••	 	14,289 20,182	7,123	2,8. 9,1
Sind	••• :	•••		٠			į			20,102	19.17.7	9, .
herat .		•••	::	2,055 7,,8,	11,755	1,872	•••		•••	2,084		 1,8
15 am	545 970	••	435		. !	.,072	•••		•••	7,787 ( 545 !	1 <b>P</b> ,765	4.
Kaj & C. l	. 4,10		":	15,219	2,101 i 8,813	40)	!		•••	10,129	2,191	40
7172013 · ·				4	1	4,010	!	;		17,556	5,813	<b>4,</b> 0
TOIAL .	47,197	75.604 -	70,711	70,705	45.384   {	17,014		-	•••	107,072	123,888	58,6
Sra-	•					i						
Bombay .	•	•		•	•			•	•••	•	• )	•••
Suid .	•	•		•	•	•••		•	•••	•	•	•••
Madras . Burma					• 1		* }	•			*	
N n-Br. Ports in India:	• }	*		• [			•	•	•••			
Lordish countries	• .	•		*	*	So	•	•	•••		•	! !
LOTAL	• .	٠		•	•	80		*	.,.	*	*	!
DIAL OF IMPORTS .	7,207	75,004 (	70,711	79.76 5	45,284	17,9 4	-			107,002	123,888	HS,7
INDIGO	!											
Rail and Kiver-			1		1	ł	·	j		ĺ		
Bengai	13,651	10,733	10,523	3		i			•••	13,684	10,583	10,5
N -W. P. & Oadh     Lang-b	3,490	1,954	2,-97	2	•••		298	47.1	***	3,492	1,984	2,2
Lent. Provs	:::			1			***	479	•••	299	479	•••
Bombay	•••		•••	161	408	47				161	408	46
Madras .		•••		152	71	}	540	447	461	15.	447   71	
Berai		•••			.			•••				•••
Assam Raj. & C. I.	17	•••	::-	138				:::		155		•••
Nizam s for-	'/	2								•••	2	•••
Mysore .		•••								. !		···
TOTAL .	17,158	12,56)	12,820	457	480	57	838	920	461	18,483	13,975	13,33
Sea-Bengal					.		•					
Bombry	•	•	•••	•	•	:::	•	•	57	•		
Sind	•	• !		•	-	Io i					-	
Madias	-	•		•	*	•••	•			•		•••
Non-Br. Perts in India Foreign countries	•		:::	•	•		•	*		•	•	
TOIAL .	. •	•		•	•	10	• 1	•	57	•	•	
	j		1	-	-		!		-			

\* Figure not available. Notk.—The totals of imports for 1895 and 1896 are delective.

#### RAILWAY STATISTICS.

## STATEMENT OF APPROXIMATE GROSS EARNINGS OF INDIAN RAILWAYS FROM IST JANUARY TO 14TH MARCH 1897.

N.B.—As regards the figures in column Total Karnings from 1st fanuary 1807, audited figures have been used as far as possible.

	Averag	>	K ENDING	141 H 6.		K ENDING		Earnings	Earnings	1	1
RAILWAY.	het wee het mij		Earn			Earni		from 1st	from 1st	1	
KAILWAY.	tue first- half of	naleag	e :	- آغا ہے۔ دریا ہے ا	Mean mileage worked		- E = .	to 14th March	to 15th March 1897.	Increase	Clease
State lines worked by compan	1856 es. #	Milis.		3 = -	Miles.	- K	40.00				ļ .
Standard gauge—	614	1,733	11,00,491	635	i	+ + 13,02,000	l	1,22,08,540	1	1	1 ^
Bengal Central (a)	129	125	10,890	135	125	17,300	751 138	1,73,321	1,00,000		
Bengal-Nagpur	. 100 141	362 754			Su2 702	1,12,000	157	17,20,309			ئ <b>,ن∪</b> رنـ
East Coast (state) (Bazwada extra Bezwada-Madias (MadLinnur se		انے و			21	3,000	143	43.137	34,000		5,5
Metre gauge-		i .		İ	,	1,000	111	(4) 7,50,	14,100	8,533	
Rajputana-Malwa (d) Palanput-Deesa	· 257	1,789		1 251	1,815	1,000	59	51,05,000 8,205	41,80,000		9,19,20
South indian	170 8;	1,042		153	1,04-	1,57,000	151	17,41,400	17,40,000	315	ï,,
Southern Mahratta (e)	129	1,105	3,032 3,032		۶۰ دانارا	4,000	133	ر پیھرنہ ی ری دن	47,400	7,155	1,97,3
Bengal and North-Western (// Robitkund and Kumaon (Luckno	. 105	750	1,-4,,73	1(5	עומ	1,13,000	150	13,10,049	11,40,000		137337
Bareilly section)	. 84	231	24.379		231	20,700	90	2,16,011	1,73 000		43,05
Assam-Bengal	- 50	15)	12,045	711	342	رىن ئىرىد	67	1,71,901	4,+3,000	53,005	13,
State lines worked by the State	e	5,715	23,00,973	ر01	2014	24,44,300	472	4,5 ,,43, 1- 1	2,39,88,,00		13,74.7.
Standard gauge-	1					i					l —
North 4\ estern (state) (g) . Oudh and Konikhand (state, inclu	d: 235	2,044	6,61,750	· }	-,790·	0,31,000	220	62,69,965	39,9 <b>6,</b> 000		بهراد آرود
ing the metre gauge link . Eastern Bengal (state includi	238	197	2,12,266	- 0	520	1,87,000	225	21,17,8.0	47,04,000		4,07,52
metre and 2 0' gauges	. 270	813	ر ع <b>ا,49,1</b> 3	٠;	514	2,31,000	204	د ب ۱۰٫۵۰۰ م	24,07,000		•
East Coast (state)	. 105	455	38,400		ىدد	دامان دوله	90	4,44,000	4,7 ,000	33,143	2,2 <b>3,</b> 500
Burma (state)(h)	. 191	556	1,50,173	עיייז .	გვი '	2,07,000	-34	20,76,5-6	بالمان و الدول لا	-, 14,4,4	4
Jornat (state provincial)	. 44	<b>2</b> ა '	657	25	20	3,0 10	107	ر <i>ي</i> دارو	20,000		
Cherra-Companygani (state provi		<u> </u>	£12	77	ъ	500	0.2	بادرار	5 100	10,975	) 390
TOTAL Lines worked by guaranteed cos.	-43	3,1,1.4	15,12,239	23	5,637	13,07,500	32.	1, 35,43,00	ال الراق والا غواد ال		1,17,501
Standard Lauge-		1						<del></del>			7,-713
Great Indian Peninsula (7)  Bombay, baroda and Central India	541	ا نا <b>ر 4 ر1</b> ا انابه	7,09,191	514	1,491	0,57,00	441	90501,+91	67,0,,000		22,99,29
Madias	2,1	ಚಿತ್ರಗ	2,05,711	75" 445	940 414	ا در در ودهوها ا در در ودهوها	L-3	3/1-1-133	رون در کار کار کار کار کار کار کار کار کار کا		درا را دود
IOTAL	4,5	-,791	13,23,712	474	<del></del> .	i				32,417	
TOTAL (GUARANTEED AND STATE)		······································			غر <b>ر</b> ,2	11,00,000	423	ا بالاربالركورا	151/544,000		900,1,10
Assisted companies.	280	17,170	49,45,514	258	17,6,3	4),32,.00	27 /	2011, 22 1171	4,50,07,5%		23,79,237
Standard gauge— Deihi-Umbaila-Kalka	1 1	į		- 1		1					
Tarkessur	139 300	161 22	31, 107	198	161	27,500	173	254 167 10	دان∪رز ؤ وم		14,750
Metre gange— Konikund and Kumaon (Coy.'s sec.	1 1		0,025	2/4	22 ,	0,900	3.4	بهجديرن	ر ۱۳٫۵ دن	110	•••
Bengal Douars	129	3.4	€,51	103 94	<b>60</b> 30	7.5 0	124	5 03,7	61,, (4)	(1,323	
Uibtu-Dadija Special zauze—		75 1	1-,5,0	150	75	3,900 10,200	200	البناء ولاية دام الباروغوا	37,000 1,54,000	 205919	3,560
Darjeeling-Himalayan	. 301	51	15.447	304	51	15,000		ن رکړنډوا		2 33.9	•••
lotai	17,	414	75,983	151					1,15,000		13,570
Lines owned by native states and worked by other agencies.			73,503		414	77,300	157	(,05,552	19,70,000	1,145	
Standard gauge—		į	į	- 1	•	1	- 1		1		
Bina-Gouna Bhopal-Ujain	22	73 '	1,019	14	74	1,700	23	12 737	22,500	9.543	
Nagda-Ujjain. The inizam's guaranteed state	45		Syn	. 8	114 34	1,400	105	12,010	15,4,000	טכ נקטטקד	•••
the Gaekwar's Pottad	200 225	3 <b>33</b> 3	60,094 1,743	200	334	70,000	-30	7,44,350	7,37,000	1 ,700 	 11,350
Rajpura-Bhatinda	2,10	100	15,10%	134	1 <u>3</u> 1 <b>0</b> 65	10,500	0- 97	13,4,1	1,50,000	:::	5,4,1
Watre runge	2/0	10	3,017	302	10 '	4,000	400	ن در اوراند	39,000	ب 14 ورلا	95.4-9
Southern Mahratta (Mysore sec.) of The Gackwar's Mehsana	98	يان با 3و	36,032	100	302	3+,8141	107	3,67,792	3,01,000		6,792
Kothapur	- 67	ا رد	7,529 4,445	81	93 49	5,700 2,400	01	20,704 20,1,4	00,300		4,204
The Gackwar's Dabhor	96	12	6,213	86	72		<sup>83</sup>	1	<b>-</b> 4,00€	]	1,4/4
Cooch behar	· · · · · ·	22	2,477	113	12	4,300 3,200	<b>6</b> 0 5ა	60,875 13,9-3	بن کارن درکارن		11,2/5 2,125
Lines owned and worked by native	130	1,229	1,4.,194	117	ــ ــــــــــــــــــــــــــــــــــ	1,00,200					
states.		!		— <u>-</u>  -	,	-,00,20,0	127	10,05,507	10,14,100	8,5,11	,,,
Metre gange Bhavnagar-Gondal-Junagarh-For	1			l	į	i	- 1		1	1	
bandar letalsar-Rajkot	145	334	53,313	160	224	46.30				I	
Jodnpore-Bickancer	85	304	4,258	93	334 40	4/5300	90	5,07,010 43,50s	4,18,000 39,700	:	89,010 3,505
Oodeyporc-Chitor (k)	43	304	35,030	40	304 60	37,100	.4	3,04,893	2,74,00-,		30,503
Morvi	87	94	0,,,,	1	Ì	i	53	(1) 8,4 3	بان بران اند		4,003
LOIAL	101			72 -	94	8,000	*, 	77,6.17	74,500		3,127
GRAND TOTAL	-	809	1,02,238	114	ا لارناق	ჩყ,იიი	99	9,611,531	8,30,000		1,31,531
GIVAND TOTAL	•Uo	19.712	ال والدر و٥٠٠ ( 5 م	200	0.250	2,53,600	يان ا	5,72,80,93		-   -	5,11,030

<sup>(</sup>a) Although for convenience classed amongst state (and time is the property of the bengal Central Radway of the working of this line has been taken in hand by the control from the 1st January 1897.

(b) Includes the Binopal-Itars radway.

(c) Total carnings from 22nd February to 14th March 1896.

(d) Includes the Codhra-Rutlam-Nagda radway.

(e) Includes the Guntakal-Mysore frontier section.

(f) Includes the Irrhoot state radway. Although for convenience classed amongst state radways, the company's section of this line is the property of the blanch of the property of the blanch of the line is the property of the blanch of the line is the property of the blanch of the line is the property of the blanch of the line is the property of the blanch of the line is the property of the blanch of the line is the property of the blanch of the line is the property of the blanch of the line is the property of the blanch of the line is the property of the blanch of the line is the property of the blanch of the line is the property of the blanch of the line is the property of the blanch of the line is the property of the blanch of the line is the property of the blanch of the line is the property of the blanch of the line is the property of the blanch of the line is the property of the line is the property of the line is the property of the line is the property of the line is the property of the line is the property of the line is the property of the line is the property of the line is the property of the line is the property of the line is the property of the line is the property of the line is the property of the line is the property of the line is the property of the line is the property of the line is the line is the property of the line is the line is the property of the line is the line is the property of the line is the line is the line is the line is the line is the line is the line is the line is the line is the line is the line is the line is the line is the line is the line is the line is the line is the line is

<sup>(</sup>p) Includes the Jammu and Kashmir and the Hyderabad-Shadipath

<sup>(</sup>b) Includes the Jammu and isashmir and the Hyderabad-Shadipath rankways.
(h) This hime has been transferred to a company from the 1st September 1899, but until arrangements are made to the line to be formally taken over, it will be worked by the state on behalf of the company.
(i) Includes the Wardna Coal, the Dhond-Manmad, the Khamgaon, and the Amraoti calways.
(j) Includes the Mysore-Naujangud and the Yesvantpur-Mysore frontier section.

## PUBLIC WORKS DEPARTMENT. RAILWAY STATISTICS.

No. XLVII of 1896-97.

STATEMENT OF APPROXIMATE GROSS EARNINGS OF INDIAN RAILWAYS.

N.B.—As regards the figures in column Total harmings from 1st April 1896, audited figures have been used as

N.D.—As fegards ti	lave	rage	W	EK END	ING 14	/*/////  TH	VST AP	LKK KND	ING .	2T U	1		1	ible.
RAILWAY.	carr	nage nngs mule	•	MARCH	1890.			MARCH	1897	21 H	Earnin From 1	gs Earn	ings	1
··o·ru vi	P	er k m	Mear	)	arning	ه	Meas	· L	arnıng		Apri	Apr	ıl [	
		6-90.	mileag worked		al.	cren per	mileag worke	e	· · · · · · · · ·	e e e	to 14t	h to i	sth	Decreas
state lines worked by companie						2 2 1	WOIRE	u. 101	tal.	oren oren	Marci 1896,			1
Stanuard gange-		R	Miles	.   .		N				<u>-</u> ق	-	-		
East Indian Bengal Central (a)	- 1	loy	1,733	11,00,	491	635	Mile.			₽ 751	R	K	"	R
Bengal-Nagpur Indian Midland (5)		144	125 802		590   394	135 180	125 862	17,	300	138	5,19,76,0 8,97,9	75 9.02.		4.43.031
Last Coast (state) (Hezwaria nes		120	752 11		730 938	138 188	754	1,12,		158 149	61,17,3 40,56,3	45 57,00,	000	
Bezwada-Mad. (MadEnnur se		58	9		040	91	21 9	3,	uao i uuu i	143	1,98,0	93 1,38,	000	678
Rajputana-Malwa (d) . Palanpur-Decsa	.   2	53	1,789	4,48,	224	251	1,815	1			(¢).5,56		رود 62,	033
South Indian		42 07	17 1,042		48	رنار	17	1,0	000	220 59	2,24,89,44 35,40			35.35.446
Mayavaram-Mutupet	-1	<b>อ</b> ธ	54	3,0	32	153	1,042 54		000	151 74	86,09,34	8 85,_4,0	100	85,348
Bengal and North-Western (1)	1 .	17	ر1,10 750	رو49ء   7ء44ء		125	1,105 819	1,55,0	000	133	.2,34,00 66,94,42	05,50,0	100 7.	332
Rolinkund and Kumaon (Luckne Bareilly section)		72	231	24,3	1	06	-	ن <b>ري ( ر 1</b> ا	, 000	135	53,53,94	53,01,0		1,38,423 52,928
Assaul-Bengal		70	15,	12,0		70	231 340	20,7		90 07	7,70,53			29,536
TOTAL	. 2	54	8,715	123,05,9	73	102	8,994	·		1	(2)3,80,30	_	2,52,0	39
State lines worked by the State	:.	- -		; <del></del> -		- -	*****	24,44,3	-	272	10,84,25,31	10,43,41,0	ი	40,84,310
Standard Lange— North Western (state) (n)	.]		26			- 1			;	- 1		1		
Oudn and Robinkhand (state) in cluding the nietre gauge inth	n: 25	5	2,644	6,61,75	50 2	50	2,790	6,31,00	00   2	226	3,24 <b>,65</b> ,565	2,73,15,00		56,50,565
Eastern Bengal islater meludin	23	4	797	2,12,20	NO   21	00	820	1,87,00	xo - 2	28	92,23,093	i	1	
metre and 2 6" gauges East Coast (state)	33:		813	2,49,18	, -	27	614	2,31,00	լ Ծ թ	84	1,30,38,638	, , , , , , , , ,	1	14,00,093
Metre gauge-	. بو	1	455	30,20	"  '	<sup>/</sup> ^	5.5	40,30		90	19,03,158			
Special Langes	165	1	270	1,70,17	3   10	اور	880	2,07,00	n i 2,	34	05,80,907	1		1
jorhat (state provincial) Cherra-Companyganj (state provi,	55		28	08	•	5	28	3,00	o	07		1,	1 " "	-   '''
TOTAL	1-3/	-		61,	-;	_ _	8	Su	1 -	D2	77,450 22,102			
Lines worked by guaranteed cos.	2,08		(H14)	13,12,82	23	4 5	,357 .	13,07,50	0 2	22 0	7,44,10,919	5,92,80,10		
Standard gunge — Great Indan Fennisula (j)	445	Ι.	,490 °	7,09,191	1					- -				51,24,819
Bombay, barous and Central Indi-	7.7	1	401	3,40,710	73		491 401	0,37,000 2,88,000			3,25,51,892 1,07,22,950	-,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		25,73,892
	-00	. _		2 05,811	-4.	2	840	2,35,00			103,40,952	1,04,07,00		-4,27,980
luial .	437	ئــا!	,791	3,23,7	47.	4 2	,792	11,50,00	0 4	73 5	5,98,15,8.4			1,33,952
IUIAL (GUARANIERD AND STATE) . Assisted companies.	2/9	17,	170 14	9,43,514	200	3 17	9°73 i	43,32,10				21,83,07,10		51,35,8:4
Standard gange		-			-	-			- , -, 	_[-		21,83,07,10	·	1,43,44,953
Delhi-Umbalia-Kalka	169 205	İ	161 ' 22	31,907	198		101	27,800	17	3 l	13,34,090	12,19,000		
Metre gauge— Kolnikund and Kumaon (Co.'s sec.)				0,025	1 4/4		2-	6,900	31.	4	2,90,808	2,95,000		1,15,090
Bengal Dooars	117		<b>6</b> 6 (	0,510 3,39 <b>9</b>	103		35		114		3,80,552	4,12,000		
Dibru-Saulya	150		70	12,352	155		78	3.900 10,200			2,53,757	2,00,000 0,33,000	0,44	
Dangeeling-Himalayan	282		51	15,487	304		51 ,	15,000	204	.	7,12,036		1	1
TOTAL	173	4	,   14	75,983	154	1	14		-	- -		7,32,000	19,964	
Lines owned by native states and worked by other agencies.		-				<u> </u>	<u> </u>	77,300	187	- -	35,39,588	35,54,000	14,412	.]
Managra gange-			1			l	!		1		- 1			
Bina-Goona	19		73   14	1,019 i	14 5		74 14	1,700 12,000	23		(1) 61,658	97,500	35,842	l
Nagda-Ujjain The Nizain's guaranteed state		•••		00,094		:	34	1,400	105	1	(1)14,708	1,08,000 ( <b>m</b> 158,800	4,50,232 58,800	
The Gackwar's Petlad	110		1 <sub>0</sub> .	1,743	134		34	70,800 800	230 230	3	71,788	31,30,000 1,07,000	91,583	
Rajpura-Bhatinda	301		10 j	3,017	140 30≥	10	0	10,500	97	19	0,58,003	8,05,000	35,212	 1,93, <b>0</b> 03
Southern Mahratta (Mysore sec.)(n)	98			36,032			1		400	Ł	50,400	1,59,000	8,594	
The Gackwar's Mensana	80	3	3	7,529	100 81	<b>3</b> 6	13	38,800   5,700	107		7,00,502 3,09,952	10,39,000 3,98,000	 88 449	1,21,502
Kolhapur Special gauges	82	•	19	2,445	84		و	2,400	63		1,17,150	1,13,000	88,049 	 4,150
The Gackwar's Dabhor Cooch Behar	72 48		12 12	0,213	86		2	4,300	бо	2	3,43,160	2,21,000		22,160
TOTAL	121		ا2 ابر1 ∮ 9	3,477	113	1,20		1,200 00,200	55_		51.739	04,400	12,601	
Lines owned and worked by -			-			-,=0	_ -		127			73,20,700	4,43,157	
Matte states.	ı		٨.	. 1	1		1	l	j		ı	l	į	_

Printed and published for the Government of India, at the Office of the Superintendent of Government Printing India, No. 8, Hastings Street, Calcutta.



# The Gazette of India,

### EXTRAORDINARY.

PUBLISHED BY AUTHORITY.

CALCUTTA, FRIDAY, MARCH 19, 1897.

## FINANCIAL STATEMENT FOR 1897-98.

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## FINANCIAL STATEMENT FOR 1897-98.

#### PART I.

#### GENERAL REVIEW.

1. I have the honour to present to the Council the Financial Statement for the year 1897-98; including in it, as usual, the closed Accounts for 1895-96, the Revised Estimates for 1896-97, and the Budget Estimates for 1897-98.

#### Accounts of 1895-96.

2. The Revised Estimates for 1895-96 closed last year with a surplus of Rx. 951,400. In the accounts this result has been improved by Rx. 582,598, the actual surplus of the year being Rx. 1,533,998.

The main differences were (1) that the principal heads of Revenue produced Rx. 240,641 more, (2) Railways produced a better net result by Rx. 163,432, (3) the Army net Expenditure was Rx. 213,054 less. The other differences are too small to require separate mention.

3. It has not been customary in the Financial Statements to give any detailed explanations with regard to the closed accounts of the previous year, for the simple reason that they are usually published in the fullest detail in the Annual Volume of Finance and Revenue Accounts long before the date of the Statement. In the present year they were published earlier than usual, namely, on January ofth, and it is sufficient to lay a copy on the table, and to refer Honourable Members to the analysis of them published in the Gazette of India last Saturday, as the Comptroller General's Appropriation Report.

#### Famine Charges.

- 4. Passing to the Revised Estimates for 1896-97 and the Budget Estimates for 1897-08, I call to remembrance what Sir E. Baring said in his Financial Statement for 1882-83, paragraph 92, when he referred to the Famine Insurance Policy: "We do not profess to finance for a surplus in a year of famine. When a serious famine occurs, it is inevitable that the Expenditure of the year should be greater than the Revenue." In commencing my Financial Statement of last year, I summed up the actual figures, up to date, of the Famine Insurance Account, but I little thought then that we were on the brink of the disaster for which, during so many years, we had been financially preparing, and that I would so soon have to announce the actual occurrence of the deficits, against which that account is the financial set-off.
- 5. I may repeat here the figures of 15 years' Famine Insurance, substituting the actual figures of 1895-96 for those which were shewn in last year's Statement:—

<ol> <li>Spent upon actual Famine Relief</li> <li>Spent upon construction of Protective Irrigation Works</li> <li>Spent upon construction of Protective Railways</li> </ol>	Rx. 320,664 1,813,841 6,550,031
4. Spent in meeting interest upon the Indian Midland and Bengal-Nagpur Railways 5. Charged as reduction and avoidance of debt, that is, as	
famine surplus	5,327,299

- A
- 6. The effect of the Expenditure under headings 2, 3 and 4 is that for the present and all future famines we are so much better equipped with the means of meeting the demands arising out of scarcity, that we may reasonably hope to pass through the period of distress with far less expenditure than otherwise would have fallen upon us. In the two years 1876-77 and 1877-78 of the last great famine the Government of India spent under the head of Famine Relief Rx. 7,493,151; it will be seen that our present estimate for two years of a calamity, which is at any rate much more widely spread, is Rx. 5,606,900: and this difference is due to our far more adequate organization, of which no small part is the better equipment in the form of Railways and Canals, with which, as the Honourable Sir J. Woodburn pointed out in his speech in Council on October 15 last, we start The figures I give of course very far from exhaust, in either case, the cost of the famine to the State; for the loss of Revenue—both ordinary Revenue and Railway Revenue—is very large indeed, and in a hundred different and smaller ways do famine and scarcity cause increases of State expenditure in all Departments.
- 7. The amount under head (5), Rx. 5,327,299, though charged in our past accounts as expenditure, has really been utilized either in purchase of our own debt, or in reduction of new loans and in the construction of Productive Works. If State Book-keeping as affecting our Revenue Account, were a continuous operation like the carrying forward of Profit and Loss Account, instead of one meant to show the results of each twelve months' operations taken by themselves, we would have to write off the cost of the present famine against this past charge of Rx. 5,327,299 before taking any part of it as a charge against the Revenues of the current year. It is necessary to bear this in mind, because one consequence of this method of stating our accounts is that in any total of surpluses and deficits, taken over a series of years which include a famine year, the total surplus so stated is less than the actual facts by the amount of the charge for reduction and avoidance of debt.
- 8. I shall have to deal separately with the effect of the famine and scarcity upon our ordinary Revenues and Expenditure; I state here only the totals of the estimated Expenditure upon direct famine relief. They amount to Rx. 1,965,700 in 1896-97 and Rx. 3,641,200 in 1897-98, total Rx. 5,606,900. The first of these figures is largely based on consideration of known actuals for part of the year, but in neither case can I put forward the figures as estimates in the sense in which we ordinarily use that term. Famine relief is administered upon certain definite principles, and on a system of test carefully laid down, and all I can say about the estimates of famine expenditure in the future, is that the figures are a summary or the best opinions which the Local Governments can give, as to the chances of the approaching spring crop, and of the crop due next autumn, and of the manner in which these crops, deficient, normal or abundant, will affect the multitudes, reckoned now by millions, who are at present compelled to seek relief In some parts of the distressed tracts the favourable at the hands of the State. prospects of the spring crop give ground for hope, that the necessities for famine relief will in a short while shew a marked diminution. In others, there is no hope of diminution till the autumn crop is harvested, and there may be any amount of increase. No past experience can serve as a guide in the solution of these difficulties of estimating. The figures must be taken for what they are worth; in some possible circumstances they may be found to be largely in excess of the actual expenditure; in other possible circumstances they may be found far short of it.
- 9. Up to the end of January the actual expenditure was 66 lakhs, of which about 13 were spent upon the Bandelkhand famine in the earlier part of the year, a famine of very great intensity for its small area, and so quietly and

effectively managed by the Local Government that hardly anything was heard of it outside official circles. It is forgotten now in the presence of the greater catamity with which that same Government, as well as others, have to deal.

10. The amounts charged as famine relief are independent of very large advances under the Land Improvement and Agricultural Loans Acts. But they include advances of another kind which have also been largely made by Government, namely, advances to Landholders for works to be conducted by them on Famine Relief principles for the employment of their famine-stricken tenants, in respect of which they undertake to reimburse something approaching to the actual value of the work.

The measure of the Land Improvement and Agricultural advances due to the famine may be judged from the following figures:—

				Land Improvement and Agricultural advance								
				1801-95.	1895-96.	1896 <b>-</b> 97, Revised.	1897-98, Budget.					
				Rx.	Rx.	Rx.	Rx.					
Central Provin	ces	•	•	81,100	<b>ვნ,8</b> 00	103,000	110,000					
Bengal .			•	9,300	9,700	55,0 <b>0</b> 0	50,000					
North-Western	i Provi	nces		65,000	57,600	420,00 <b>0</b>	140,400					
Punjab .	•	٠		18,700	28,400	89,000	50,000					
Madras .		•	•	<b>28</b> ,00 <b>0</b>	20,400	50,000	25,000					
Bombay .	•	•	•	88.700	99,300	351,800	117,700					
	Τοτ	<b>A</b> L	•	290,800	252,200	1,068,800	493,100					

- 11. The operations of the Opium Department, that is to say, its usual advances for wells and for cultivation, helped very largely towards the relief of the peasantry in the distressed tracts of the North-Western Provinces and of Bengal.
- arrangement in which the Government of India takes part for enabling the Native Bandelkhand States to undertake the necessary expenditure for famine reliet of their subjects. They have been hard hit by not one but two or three successive bad seasons, and find themselves in some cases without adequate funds to meet the expenditure. The arrangement made in these cases is that His Highness the Maharaja Sindia has agreed to lend funds to the Native States in question, the Government of India becoming guarantee for the loan and taking measures to ensure its ultimate repayment.

#### Revised Estimate of 1896-97.

13. The Budget Estimates of 1896-97 worked out to a surplus of Rx. 463,100. The Revised Estimates work out to a deficit of Rx. 1,986,900, but between these two figures there are so many differences of detail that it is better to set them out in a tabular form.

					E	sti	mate	s of 1896-97			
<del></del> ==	- <del></del>	<del></del> -	<u></u> -		<u> ·</u>			Badget.	Resned	Revised Better	Revised Wors
STERLING IN E	NGLA	ND~	<b></b>						1		1
Revenue				•	•	•	Ł.	174,100	319,400	145 300	
Expenditure			•				Ę.	15,000,400		28,800	; ···
NET EXCHANGE		BOV	Æ.		•		Rx.	11,720,000	10,270,400	1,459,500	•••
							i	27,405.200	25,831,600	1,633,600	***
SEVENUES IN I	2131 A	_						Rx.	Rx	Rx	Rx.
Land Reven		_					- 1	20,003,300	23,000,200	4	2,394.100
Opium .	uc	•	٠	•	•	•		6,595,300	• • • • • •		508,000
Salt .	•	•	•	*	•	•	- 1	8.700,000			201,800
Other Princi	nal U		i E	Avan		•		23,525,000	23,413,400	•••	112,200
Departments						rest	and	201,111,11	-3,74 0.1	-	
Civil Worl		espt.	3, £11C	uum,	g int	., ( ., (	4	6,782,000	7,078,400	205.500	•••
Railways	13	•	•	•	•	•	• i	21 (82,800	20,150,000		1,423,200
Irrigation	•	•	•	•	•	•	•	, ,583,300	3,200.700	317.400	• • • •
Military Wo	·les	•	•	•	•	•	•	50,000	01,100	11.100	•••
Army .		•	•	•	•	•	• (	803,000	836,300	32,700	••
anny .	•	•	•	•	•	•	• 1				
							i	97.316.800 +	93,273.000	1	4.043.200
APENDITURE IN											
Direct Demai	105 01	) Ke	venue	5				2,503,000	2.503,000	00,000	
Opium .		•	•	•	•	•	- 1	8.4 .700	8, 18,700		•••
Other .	. ,	•	•	•	•	•	•	# 015,400 # 015,400	- 911.300 ;	152,000	40,00c
Interest		•	•	•	•	•	• ;	16,000,100	19,089,500	••• •••	• •
Civil Departn		•	•	•	•	•	•	71	1,051,200	* *	1,870,200
Protective W			•	•	•	•	•	,	47,200	476.300	*
	OFKS		•	•	•	•	•	13.701.500	13 357-100		•••
Radways .	•	•	•	•	•	•	•	3.201,700	3048000	424,100	47.200
Irrigation .		.ı c.	المنمد ا	is.c.		•	•	1 1540 0	1,138,100	116,800	
– Military Wor Civil Works	K > an	u .5	Pecial	13616	nices	•	•	757.800	4.708.100		•••
	•		•	•	•	•	• :	17450,100	17,205,700	40,7 0	
Army		•	•	•	•	•	•		17:2:3:7:00	274,400	•••
ROVINGIAL ADJE								70,274,000	70,657,400		382 500
Deducti n m				ne i a i	.an +a	Dec	:	•			-
Deduction m				-5 (A)	sen m	1.40	V313*	10,100	-1.228.500	21.2.2.22	
cial and Lo	CH D	airin	CCS	•	•	•	•	v. 1, 11 (1)		712 100	•••
			14 (+	. •							

14. Of the better receipts in the English account, £68,900 represent premium obtained on issue of India  $2\frac{1}{2}$  per cent stock, and £27.500, interest on investment of cash balance. In the account of expenditure in England there are no differences of sufficient importance to require special mention.

15. The large difference under Exchange is due to the fact that the Budget Estimates were taken at 13.75d., whereas the rate realized has been about 14.46d.

16. Under Land Revenue there is a very great falling-off, due to the fact that in the districts where the crops failed it was necessary to give large suspensions of revenue. The following figures show in what provinces the falling-off has occurred, and in the first column of the statement I have shewn the figure which, upon the examination made for the purpose of the Provincial settlements, was established, in our opinion, as the existing standard of Land Revenue receipts, apart from circumstances of famine and distress:-

				Standard.• Rx.	Budget. Ex	Revised. Rx.	Difference Rx.
India .				150,000	150,000	151,800	+ 1,800
Central P	rovince	S,		844,800	864,600	660,000	-204,600
Burma [			•	812,000	797,000	635,000	162,000
	ower	•		1,759,300	1,700,000	1.750,000	+ 20,000
Assam .	•			614,200	6:4,200	ပ်ပဌ,ဝဝဝ	- 5,200
Bengal.	•			3,902,100	3,894,700	3,920,000	+ 25,300
North-We	stern	Provir	1025	0,110,900	6,113,000	4,914,200	-1,199,700
Punjab .	•		•	2,464,000	2,457,100	2,362,200	-94 <b>9</b> 00
Madras		•		5,380 000	5,601,700	5,207,700	-394,000
Bombay	•	•	•	4,501,400	4.770,000	4,351,200	-418,800
Deduct-	Portion	of L	and.	26,838,700	27,023,200	24,591,100	-2,432,100
	Reven Irriga		e to		<b>9</b> 29 <sub>1</sub> 900	89 t, 900	<del></del> 38,000
				•••	26,093,300	23.699,200	-2,394,100

<sup>\*</sup> These standard figures exclude "Local"; of which the only important figures are Rx 220,000 in Madras and Rx. 15,000 in Bombay.

The losses, it will be seen, occur in the Central Provinces, in Upper Burma, very largely in North-Western Provinces, to a small extent in Punjab, and a considerable amount in Madras and Bombay. The whole loss of Rx. 2,394,100 may be put down as caused by the scarcity.

- 17. Opium shews in the above statement a falling-off of Rx. 508,600, both the Bengal prices and the export from Bombay being unfavourably affected by low prices in China. There is a slight saving on the Expenditure side in Opium, as the Budget Estimates provided for a better crop than was actually housed.
- 18. The loss on Salt, Rx. 261,800, may for the most part be put down as one of the consequences of scarcity. It is chiefly during the second-half of the year that the falling-off has taken place; the receipts of the twelve months ending September 30th, 1896, were equal to the full Budget Estimate of Rx. 8,700,000.
- 19. Under other Revenue heads we almost always have to report a considerable advance in the Revised Estimates over the Budget figure. They would have shewn the same progress this year were it not for the falling-off in the North-Western Provinces and in Bombay, where the following losses are recorded:—

								North-Western Provinces.	Bombay.
Stamps .			•	•	•	•	•	22,000	34,000
Excise	•	•	•		• •		•	125,000	60 <b>,0</b> 00
Provincia	l Ra	tes	•		•	•		104,000	33,200
Forests	•	•	•	•	•	•	•	16,700	34,700
					Tot	AL	•	267,700	161,900
								Rx. 429	,600

These losses again are due to the effects of famine, and in the case of the Stamp Revenue of Bombay, still more to the stoppage of trade in consequence of the plague. The Customs Revenue is on the whole slightly better than Budget.

- 20. Of the improvement under Departmental Receipts, Rx. 124,700 represents the premium received on the last loan (against which, under the same head of "Interest," there was a loss of Rx. 40,000 due by the Calcutta Port Commissioners and remitted), and Rx. 102,000 represents the increased gain on copper comage, due to the very large issues of that coin in connection with Famine Relief Works. The gain on this coin is brought to credit as the coin passes into circulation.
- 21. The next great difference requiring explanation is in the Railway Receipts. Confining ourselves to consideration of the earnings of Railways only, we have the following figures:—

			Earnings.	Working Expenses	Net.	
			Rx.	Rx.	Rx.	
State Railways-						
Accounts, 1895-96.	•	•	18,558,294	9,040,836	9,517,458	
Budget, 1896-97 .	•	•	18,321,700	9,010,800	9,310,900	
Revised, 1896-97 .	•	•	17,524,700	8,825,000	<b>8</b> ,699,7 <b>00</b>	
Guaranteed Railways-						
Accounts, 1895-96			6,255,131	<b>2</b> ,979,893	3,275,238	
Budget, 1896-97		•	6,330,000	3,097,000	3,233,000	
Revised, 1896-97 .	•	•	<b>5</b> ,670,000	3,060,000	2,610,000	

These figures give a falling-off of Rx. 611,200 on State Railways and Rx. 623,000 on Guaranteed, total Rx. 1,234,200, an amount which accounts for the differences shewn in the above statements of Rx. 1,423,200 worse on the Revenue side, and Rx. 424,100 better on the Expenditure side; net Rx. 999,100. The lower receipts have saved us Rx. 142,000 in the payment of surplus profits, and the other Railway charges have also been less than the Budget Estimate. The principal contributors to the above losses are—

								Kx.
North-Western .								140,000
Oudh and Rohilkhand		•	•		•			117,500
Rajputana-Malwa .	•			•	•	•	•	252,500
Bombay, Baroda and Cen	tral	India			•		•	260,00 <del>0</del>
Great Índian Peninsula								310,000

- 22. The Eastern Bengal Railway, on the other hand, has gross receipts Rx. 180,000 better than Budget, owing largely to a favourable jute season.
- 23. Irrigation is the only head which in a year of drought shews an improvement. The net receipts are better than Budget by Rx. 269,500, the improvement being shared between the North-Western Provinces and the Punjab.
- 24. Passing to the figures on the Expenditure side, the heads Direct Demands on Revenues (other than Opium) and Civil Departments represent mostly charges regulated by sanctioned scale, and they shew the usual savings as compared with Budget. The excess expenditure under Interest is mostly a question of the distribution of this charge between ordinary debt and Railway debt. The heavy excess expenditure on Famine Relief requires no further explanation beyond what is given above. The saving on Protective Works is not a real one,—it merely means that the East Coast, including the Bezwada-Madras Railway, which is both a productive and a protective line, and which is charged to the Famine Grant when that grant is not otherwise appropriated, has this year to be transferred to the Capital Account of Railway Construction.
- 25. There is a considerable saving of Rx. 274,400 under Army Expenditure. The principal items included in this are—

		Rx.
Unspent out of the special grant of Rx. 494,900 for mobilion purposes, included in Budget		<b>\$20,</b> 000
quence of better exchange	•	80,8 <b>00</b>
Savings in ordnance manufactures	•	75,000
Other very numerous savings on the grants (net) .	•	2 <b>40,</b> 600
TOTAL.	•	516,400

Against this the rise in prices which set in in September has caused extra expenditure of Rx. 196,000, and excesses over established or estimated strength have caused excess charges of Rx. 46,000.

26. The "Provincial adjustment" is better by Rx. 342,100; translated into non-technical language, this means that the Provincial balances bear a share of the loss of Revenue and of the Expenditure (chiefly Famine Expenditure) included in the General Account, which is larger by Rx. 342,100 than they estimated, a year ago, they would have to bear. The total Provincial and Local Balances of 31st March 1897 stand as follows:—

					Budget, 1896-97.	Revised, 1896-9;
					Rx.	Rx.
Provincial Balance	•		•		1,437,022	1,222,549
Local Balance .	•	•	•	•	1,276,221	1,144,703
		To	TAL		2,713,243	2,367,252

27. It may be well here to collect together the various items in these explanations which we have attributed to the effects of famine and scarcity-

					Rx,
Direct cost of Famine Relief .				1,876,200*	
Rise in prices in Army Expenditure					196,000
Loss of Revenue —				•	- 90,000
Land Revenue		•	•	_	2,304,100
			•	,	261,800
Other Revenues in North-Weste			aces	and	
Bombay (excluding Stamp Reve	nuc	) .	•		373,600
Loss of Railway Revenue (nct)	•	•	•	•	1,234,200
	TOTAL .			6,335,900	
Gain under Irrigation Revenue	•	•	•	٠	269,500
	Net	RESU	LT	•	6,066,400

<sup>•</sup> Be ides Rx. 14.500 for English Expenditure and Exchange thereon.

Of the above amount, Rx. 574,700 falls upon Provincial and Local Balances, leaving Rx. 5,491,700 to be borne by Imperial.

#### Loan Operations in 1896-67.

28. As announced in the last Financial Statement, a 3 per cent loan of four crores of rupees was offered for public tender upon June 22, and the tenders were received upon July 22. Money throughout the earlier part of the financial year was extremely cheap, the Bank rate in England being 2 per cent and in Calcutta 4 per cent from May 28 and 3 per cent from July 2. The price of paper ruled high, our 31 per cent guaranteed loans being in April about R108-7, in May about R110-4, and June about R110-2. The lean was very largely tendered for and was placed at an average of R 103-1-101, the lowest accepted tender being R102-7, and the allotments were practically all paid up by the end of August.

29. It will be remembered that in our conversions of 1894 we offered to those holders of paper who accepted conversion, an equivalent amount of promissory notes on which 31 per cent interest was guaranteed up till August 1904. Those who did not accept were afterwards offered, and most of them accepted, ordinary 31 per cent paper without any guarantee. We considered ourselves therefore in a manner bound, if favourable opportunity offered, to convert the unguaranteed 31 per cent paper, as otherwise it would necessarily be quite as good as the guaranteed. The amount of this ordinary 31 per cent paper was -

(1)	Outstanding	of 1853-54	•		•	•	•	•	46,760
(2)	,,	1893-94		•	•	•	•		3,500,000
(3)	Accepted in	conversions	of	1894-95	•	•	•	•	2,138,190
						Tot	IAL	•	5,684,950

30. Accordingly, after ascertaining that the operation of converting the outstanding unguaranteed 31 per cent paper into the new loan would not be regarded by the holders of the new paper as in any way interfering with them, but would indeed rather help them by increasing the amount and the marketableness of the new loan, we notified this conversion upon September 4. The success of the new loan had established for the time a high price for securities of the Government of India, and the prospects of the conversion were favourable.

- 31. Rates held up, both in England and India, just long enough to enable the operation to be successfully closed. The Bank of England rate, which had stood at 2 per cent, from February 1894 was increased to 2½ per cent on September 10, 1896, and to 3 per cent upon September 24, and the rise was the signal for a depression in the value of our securities. When the final day came of tendering for conversion the amount that had been tendered came to Rx. 4,887,160, and Rx. 797,790 was left outstanding for discharge. Of this amount, Rx 290,600 has been presented for payment up to the beginning of March.
- 32. Since money hardened in Calcuta in November, the price of the new 3 per cent paper has ruled below par, but this is partly due to the comparative absence of a market, as compared with the larger bulk of the 3½ per cent paper. Our present intention at least is to persevere with the 3 per cent rate, and by our future loans to increase its amount. We have now practically only two kinds of paper on the market, viz., the 3½ per cent guaranteed till August 1, 1904, and the 3 per cent guaranteed until December 31, 1916. The amounts of these two kinds of debt are at present as follow: 3½ per cent Rx. 82,754,840, besides Rx. 8,159,500 held in the Currency Reserve; 3 per cent Rx. 8,887,160, besides Rx. 2,048,050 created during the year for issue to Currency as mentioned in the next section.

#### Rate of Exchange.

- 33. Last year closed with a re-notion from a somewhat sudden rise in the rate of exchange to 14%d. During April and May the rate fell from 14%d, to 131%d. In June it recovered to 14%d, and from then till the middle of October the rate was very steady at about 14%d, and 14%d, the Secretary of State being very successful in selling his Bills. By the middle of October we had realized that a famine was upon us, and that it would be necessary, as a first step in meeting it, to make large suspensions of revenue and large agricultural advances. We were obliged, therefore, at very short notice to ask the Secretary of State to greatly reduce his drawings. And the result was that the rate of exchange and the Bank rate of interest both very sharply rose. The second week's drawing of October was at 14%d, the second week's drawing of November was at 15%d.
- 34. This action on our part caused, I am afraid, grave inconvenience to mercantile circles in India; but it was not avoidable. It was only when the first ten days of October passed without bringing the desired rain, that famine was converted from a mere possibility into an almost certainty, and the area affected was so widespread that the case demanded the reservation of all our financial means. These we took the opportunity of strengthening by carrying out on December 17 a measure which had been under public discussion for over a year, viz., the addition of two crores to our cash balances by the investment of part of the Currency Reserve. The exact figures of this operation were the issue of R2,04,86,500 stock of the 3 per cent Loan of 1890-97, at the rate of the day, R97-10 per cent, being R54-6 less than the full two crores. With this transaction the tenseness of the situation passed away; but the rate of exchange on the drawings never fell below 15 pence, as the Famine expenditure and prospects compelled the Secretary of State to reduce his drawings, and there came a heavy demand for remittance in connection with the Burma rice crop.

#### Budget Estimates, 1897-98.

35. Following my previous practice of abstaining from any speculation in exchange, I have taken the rate for the Budget Estimate at the same figure which has been realized in the year 1896-97, namely, 1446 pence. It is impossible to say how trade and exchange may be affected by the very peculiar circumstances of the coming year. Made up upon this basis, the estimates of Revenue and Expenditure work out to a deficit of Rx. 2,464,000. It will be most convenient

in explaining the details to compare them with the Budget figures of 1896-97, rather than with the altogether peculiar figures of the Revised Estimates.

36. This comparison, made in the same form as adopted in paragraph 13 above, is as follows:—

Budget Estimates of 1897-98 compared with those of 1896-97.

· · · · · · · · · · · · · · · · · · ·						·	·	
					Budget, 1896-97.	Budget, 1897-98.	1897-98 Better.	1897-08 Wor <b>se</b> ,
STERLING IN ENGLAND-	-			į		-	<del></del>	
Revenue					174,100	173,000		
Expenditure					15,909,400	16,088,500	***	1,100
NET EXCHANGE ON ABO	VE.			Rx.	11,720 goo	10,504,200	1.1.5 500	179,100
				i i	,729 9	10,504,200	1.225,700	
					27,465,200	26.419,700	1,045.500	***
REVENUES IN INDIA-				1	Rx.	Rx	Rx.	Rx
Lang Revenue					26,093,300	25,646,200	1	
Opium				;	0.895,300	5,810,200	•••	447,100
Salt				,	8,700,000	8.734,000	***	1.079,100
Other Principal Head	s of R	tevenue		!	23,525,000		34,000	•••
Departmental Receip	ts. inc	cluding	Int	erest and !	23,323,000	23,578,200	52,600	•••
Civil Works .					6,782,900	60.00		
Raiways		•	•	1		6,915,800	162,900	•••
Irrigation	•	•	•	• • • • • • • • • • • • • • • • • • • •	21,582,800	20,682,100	•••	900,706
Maitary Works	•	•	•	•	2,583,300	3,122,500	239,260	•••
	•	•	•	• •	50,000	50,000	•••	
Army	•	•	•		803,000	814,600	11.000	•••
				1	97,316,800	95,389,660		1,927.260
EXPENDITURE IN INDIA-				į				
Datect Demands on R	evenu	ics —		,		i	1	
Opium	•	•	•	• • •	2,593,900	2,654,000	•••	60.106
Other	٠	•	•		<b>8,4</b> 70 <b>,7</b> 00	8,520,400	• • •	49,700
Interest	•	•	•	• • ;	gho, $z$ oo	` <b>−</b> 901,90 <b>0</b> !	1,600	•
Civil Departments.	•	-	•	• •	19,090,100	19,308,500	•••	212,700
Famine Relief		•	•	!	75,000	3,041,200	•••	3,566.200
Protective Works .	•	•	•	• •	523,500	25.000	498,500	
Railways .	•	•	•	•	13,781 566	13,752,000	20,500 -	1+4
Irrigation .	٠	. <b>_ •</b> .	•		3,201 <b>,7</b> 00	3.110,060	91,700	
Military Works and S	pegial	l Defen	ces		1,254,900	1,207,300	47,000	• • •
Civil Works			•		4.757,800	. 4,398,206	359,600	***
Army	•	•			17,480,100	10,908,900	511,200	***
				j				
				Ì	70.274.900	72,623,900	i	
PROVINCIAL ADJUSTMENT	г.	•	•	- •	-886,400	1,190,00c	ვი <u>ვ</u> რაი	•••
				;				

- 37. The main increases of Expenditure in the English Account are-
  - (1) Increasing Interest payments which account for differences of £61,400 under Interest, and £99,100 under Railways.
  - (2) Increase of £37,700 under Superannuation Charges.
  - (3) There is an increase of £65,600 under Army Non-Effective Charges, but it is more than counterbalanced by a saving of £120,700 under Army Effective Charges, chiefly on account of Military Stores tor India.
- 38. The deficiency under Land Revenue is heavy, namely, Rx. 447,100, and may be explained by saying that in Upper Burma, in the Central and the North-West Provinces, and in the Punjab, we do not at present expect to receive, during the coming year, nearly the full measure of Land Revenue. The deficiency comes in the beginning of the year, and is due entirely to the failure of crops. If a prosperous harvest should ensue next October and November, we may reasonably hope for much better results than those shewn in our Estimates.
- 39. Under Opium we are now suffering from the re-action which two years ago I pointed out to be inevitable. Scanty crops, and the high prices that follow

them for a time, give favourable financial results while they last, but the high prices kill the demand, and both the exports of Malwa opium fall off and smaller prices are realized upon the Bengal drug. The prospects of the coming season, looked at from the point of view of the Opium Department, are extremely favourable, but to our Budget Estimates they mean low prices realized upon the still scanty sales, and heavy outgoings in payment for the raw produce. The result is a falling-off which may be thus distributed:—

By smaller export and lower duty in Bombay . . . . . 190,000

and on the Expenditure side-

By heavier payment to cultivators . . . . . . . . . . . . 60,100

- 40. Under other Revenue heads there are on the whole better results, though the influence of the famine is still shown in a falling-off, under Excise, of Rx. 65,600, and under Provincial Rates, of Rx. 48,100.
- 41. The Departmental Receipts are expected to be somewhat better on the whole than in the Estimates of 1896-97. Post Office shews an advance of Rx. 56,600, more than covered, however, by an increased expenditure, and Telegraph shews worse results on both sides, partly because the advance in revenue has been less than expected, and partly because the rents charged to Railways for the use of wires and instruments have been reduced and it is intended to introduce certain improvements in respect of delivery of deferred messages.
- 42. Railways shew a great falling-on, as the traffic on them will be greatly affected as long as the effects of the present scarcity last. The following figures may be taken as a continuation of those stated in paragraph 21 above (Indian Accounts only) —

Budget, 1897-98.			E. rnings.	Working Expenses.	Net.	
			$\mathbf{R}_{\mathbf{X}}$ .	Rx.	Rx.	
State Railways .	4	•	18,023,400	9.027,300	8,996,100	
Guaranteed Railways	•		5.740,000	3.110,000	2,630,000	

43. On the Expenditure side the figures which require special explanation, in addition to the above remarks, are the following --

Direct Demands on the Revenues.—Increase Rx. 49,700. The principal item is Rx. 36,000 under Forests, which is of the nature of commercial outlay intended to bring in a good return. The Lorest Department are carrying out a scheme, long planned and elaborated, which involves considerable additions to the subordinate establishments engaged in conserving and working the Forests.

- 44. Civil Departments.—Increase Rx. 212,700. Of this, the principal items are Post Office Rx. 78,400 and Telegraph Rx. 44,700, due to normal expansion of the Departments; Jails Rx. 68,400, being the estimates which the Provincial Governments make of the consequence of increase of prices of food, and of the probable temporary increase of jail population in the distressed tracts; Police Rx. 70,500, due to continued pursuance of the plans for the reform of this Department, but also in some places the result of scarcity and distress; Superannuations, Rx. 28,200, an inevitable annual increase.
- 45. The heads of Famine and Railways have already been dealt with, and as explained in dealing with the Revised Estimates, the entry of Rx. 498,500, less expenditure on protective works, merely means that we shall not, in 1897-98, obtain from the Famine Grant the aid it usually gives towards expenditure on Capital Account. In view of the amounts provided for Famine Relief, it has not been considered necessary to make special provision for any expenditure which may be entailed on the Imperial Account by the plague.

- 46. Civil Works.—The less expenditure Rx. 359,600 is due to the restriction of programme by the various Local Governments enforced by the great reductions that Famine expenditure has made in their available balances.
- 47. Under Army, there is on the whole a less expenditure in India by Rx. 511,200. A fuller statement of the comparison between the Estimates of 1896-97 and 1897-98 would be the following:—

Mobilization	Gra	n <b>t</b> —				1896-97.	1897-93.	1897-93 Better.
England	•				£	51,200	Nil.	51,200
India		•	•	•	Rx.	4 <b>9</b> 4.99 <b>0</b>	100,50 <b>0</b>	394,000
Ordinary G	rant-	_						
England		•	•		£	4,357,300	4,353,400	3,900
India	•	•			Rx.	16,985,200	16,868,000	117,200

The Mobilization Grant was a special one for 1896-97, and a comparatively small amount of expenditure under this head is admitted into the Estimates of 1897-98.

The principal features in the differences in the ordinary portion of the Estimates are: (1) the higher prices of food necessitate an increase of Rx. 399,300 in the Estimates of 1897-98; and (2) there will be a saving of Rx. 326,000 in consequence of the application of more favourable rates of exchange to the calculation of the allowances of officers and of British soldiers. There are further numerous savings and a few increases of charge for which I refer to Part II of the Statement.

#### Quinquennial Settlements of Provincial Finance.

- 48. The usual quinquennial investigations and settlements of Provincial finance were made in the course of the year. Our proposals on the subject were made to the Provincial Governments at the beginning of October, before the appearance of tamine; and afterwards, when famine supervened, we considered that, as the arrangements depend, not upon the figures of any one year, but upon the general standard of Revenue and Expenditure, it would be sufficient to reserve the final settlement so far as it regarded Land Revenue and Excise and one or two other heads, in the Provinces severely affected by famine, but it was better to settle all other matters than to leave them in a condition of suspense. The settlement of these standards of existing Revenue and Expenditure is the necessary condition for the exercise by Local Governments of the financial authority entrusted to them, in the same sense as the settlement of the Budget Estimates determines the plan upon which our own financial administration is to be pursued for the next twelve months.
- as the proper amount of expenditure for which an assignment of Revenue is to be made. The expenditure may be stated in general language as that incurred in each province upon Civil Administration; the revenue and expenditure on account of Irrigation are also provincialized in Bengal, North-Western Provinces, and Madras, but this part of the arrangements need not be more specially referred to at present.
- 50. In two tabular Statements A and B appended to this part of the Financial Statement, I set forth in detail the estimates accepted for the expenditure in 1897, and compare them with the estimates of the same kind upon which the similar settlement was made in 1892. I may mention that we have not, or we practically have not, rejected any of the existing expenditure of the Provincial

Governments as requiring to be disallowed, as we find that the increases of scale of expenditure are sufficiently moderate. The details of the comparison are as follow:—

				Net Expenditure. 1892. 1897.		Increase per cent.
				Rx.	Rx.	
ovin:	ces			653.300	710,700	8.8
urma		•		1,064,600	1,206,100	13.3
•				467,600	564,900	20.8
		•		2,816 700	3, 125, 500	10.0
esterr	Pre	ovinces		2,215,400	2,428,700	9.6
				1,384, <b>60</b> 0	1,537,300	11.0
		•		2,054,800	2,238,600	8.9
•	٠	•		<b>2,</b> 409,5 <b>00</b>	2,544,100	5.6
	To	TAL	•	13,066,500	14,355,500	9.9
	urma •	estern Pro	urma	estern Provinces	1892.  Rx.  Provinces	1892. 1897.  Rx. Rx.  Provinces

It is fair to the Local Governments to notice that part of the above increase of expenditure was that which was entailed upon them by the allowances given in compensation for fall of exchange.

51. An examination of the Revenue side of the account shewed the following results:

The Central Provinces have been hard hit by two or three bad seasons, and they have been disappointed in the increase of revenue which they might reasonably have expected. We found it necessary to assign them a slightly higher amount than they would have got had the 1892 settlement continued in force. Their balance has been absorbed by their necessary expenditure somewhat exceeding their revenue, and their misfortunes of the current year have quite apart from famine, entirely swept away their available resources. We reckon that we enhance their assignment by Rx. 29,200 a year; and we have also to make up a small deficit in their balance.

- 52. Assam shows a fairly progressive revenue, but it is, as Sir E. Baring said in 1882, "a poor province with many wants." We find that we might, upon the present revision, reduce its assignment of Revenue by a small amount, sav Rx. 11,400. But we have adjudged it better to leave the Province this amount et surplus.
- 53. Burma (that is, in the present connection, Lower Burma only) is a young and rapidly progressive province. Its revenue (mainly its Land Revenue) mereased during the past quinquennium by 13'9 per cent., and its expenditure has increased as above shown by 13'3 per cent. The above figures are independent of its Railway revenue, the Burma Railways having been, with a slight reservation, Provincial up till now. The Railway part of the 1892 settlement has been very profitable to the Local Government, which has maintained very high, though decreasing, balances throughout the five years. It finishes the present contract with a balance of Rx. 294,300. We have thought it desirable for the present to deprovincialize the Railways as they have now been made over to a Company, and some questions remain to be settled regarding their future administration; but otherwise Burma is only a little worse off (say Rx. 9,000 a year) than if the 1892 settlement had continued in force.
- 54. The Chief Commissioner—or in future, Lieutenant-Governor—takes over now provincial responsibility for Upper Burma in the same way as for Lower. The Estimate of Expenditure is shewn in the penultimate column of Table B, and sufficient Revenue has been assigned to meet it. I am afraid that the first effect

of this will be to use up part of the high balance with which the Chief Commissioner starts under his new settlement, in paying for famine relief in his new province, and also possibly in meeting some temporary loss of Revenue in it.

- 55. The Punjab is a politically important province, and it has shown during the last quinquennium only a moderate expansion of Revenue. The consequence is that its resources under the 1892 settlement have been found rather too narrow for the demands of its expenditure, and it has been obliged to reduce its Public Works grants somewhat below the needs of the province. Further, the failure of Revenue in the current year has reduced its balance below the authorized minimum. We find that we place it in a fair financial position if we concede to it, in addition to the Revenue assigned in 1892, an allowance about equal to the expenditure imposed on it by exchange compensation; and, when the famine account is closed, we shall have to make to it also, as to the Central Provinces, a grant in recoupment of its exhausted balances.
- 56. In the provinces with which I have as yet been dealing, we did not expect and we did not wish, to make a profit to the general account by reducing the amount of Revenue assigned to the Local Governments. Our examination satisfied us that their expenditure was already on a sufficiently limited scale, and that the whole, or nearly the whole, of the revenues assigned to them could be properly left at their disposal.
- 57. But we have also in the case of these provinces made another arrangement to their advantage. The revenues assigned for Provincial use are, as is well known, certain shares of the various heads of Revenue. These shares in the larger Provinces of Bengal, North-Western Provinces and Madras are about equal, on the whole, to their net expenditure; but in the smaller ones, where the expenditure naturally bears a larger proportion to the revenue, they require to be supplemented by a grant which under present arrangements is a fixed amount. While the revenues increase, this fixed amount does not, and it thus results that, whereas in the big provinces, if the revenue increases by five per cent, the Local Governments have the power (temporarily or permanently, as the case may be) of increasing their expenditure by five per cent, yet in the smaller provinces an increase of revenue by five per cent only permits an increase of expenditure by, say, three per cent. This is the reverse of what ought to be, for the irresistible demands in the new provinces are proportionally greater than in the old ones. We have therefore in the newer provinces enhanced the shares of some of the assigned revenues, by reducing per contra the fixed amounts granted in addition to the variable shares. In this way we have given the Punjab '4 and the Central Provinces 5, of its Land Revenue, instead of 25 only. In Burma, which, with Upper Burma now added, has a very large expenditure as compared with its revenue, and also probably considerable demands, and from which we have for the present withdrawn the Railway Revenue, we have found it necessary, in pursuance of this purpose, to raise the share of Land Revenue as high as two-thirds, and we have given it also half its Excise instead of one-quarter only.
- 58. The state of Provincial finance in the North-Western Provinces had begun to give us anxiety, even before the outbreak of famine. Sir E. Baring in 1882 pronounced (Financial Statement of 1882, paragraph 58), as the result of an enquiry made under his orders, that nowhere in India is a reduction of taxation more required than in the North-Western Provinces and Oudh; and he took certain measures for that reduction which, for reasons fully explained in this Council at the time, were partly reversed in 1889. It is therefore perhaps not unnatural that the Revenue of these Provinces has shewn very little expansiveness. There is a certain advance in its Land Revenue as districts come under

resettlement, but it is rather backward, or at any rate non-progressive, in respect of Excise and other Revenue. At all events its revenue from 1892 to 1897 has advanced only about 2 per cent,—much less than that of any other Province.

- 59. Now, the settlement of 1892 left the North-Western Provinces with less of revenue than was necessary for its standard of expenditure. The reasons for this I need not mention, but it was intended that five lakhs of its admitted expenditure should be met by reduction of balance.
- 60. There is also one feature peculiar to the North-Western Provinces Provincial account. It is dependent to the extent of 30 or 35 lakhs of rupees a year upon the net revenue of irrigation canals. Now, one year, very recently, there were unusually good cold weather rains, and the people did not want water from the canals; the result was that the Government of the North-Western Provinces lost 20 lakhs upon its Irrigation account, and I need not say that no Provincial account can stand a loss of that magnitude. True, in this last year of drought, the 20 lakhs have come back to it in the Irrigation account, but the losses under Land Revenue and other heads are so enormous as to swamp this particular gain, and the North-Western Provinces account finishes this year, without reckoning any famine charges, with a debtor balance of Rx. 200,800 which of course we have to make up by a grant out of Imperial. Grants like this, I may remark, are not shown on the face of our accounts: they are made by redistributing the Land Revenue between the Imperial and Provincial columns.
- 61. We have carefully reviewed the requirements of the Province in the way of expenditure, and we have come to the conclusion that we must enhance its assignment by nearly as much again as the five lakhs by which the assignment of 1892 fell short of the admitted standard of expenditure.
- 62. We have, in addition to this, made it a grant of four lakes for the year 1897-98 to enable the Lieurenant-Governor to establish his District. Funds on a financially independent basis; this step, which has been long ago accomplished in every other Province in India, not having yet been carried out in the North-Western Provinces.
- 63. We come now to the important and wealthy maritime Provinces of Bengal. Madras and Bombay, towards which the commercial wealth and the industrial progress of India tend to accumulate. To them we naturally look for obtaining the means for that redistribution of resources which, to again quote Sir E. Baring's Financial Statement of 1882, is one of the objects of the quinquennial revisions, "It is indeed obvious," he said, "that in view of the manifold demands on the Imperial treasury, and the necessity for affording relief to provinces whose means are straitened, the Government of India cannot forego all its claims on the increments of revenue which arise from the growing wealth and prosperity of the country." The mention of the balances of the Provincial Account in these three great provinces, from 31st March 1802 onwards, will show that they may reasonably expect, with a slightly smaller assignment of revenue than at present, to continue their past career of financial prosperity. The Balances in Bengal were, in lakhs of rupees, 231, 221, 26, 43. 58, in Madras 42, 26, 29, 38½, 43; in Bombay 41, 38, 40, 30, 40; and since in each case the Local Government was at liberty to estimate for the expenditure of all excess over 20 lakhs, it may be taken that their present scale of expenditure is not the result of any specially enforced economy.
- 64. We have carefully examined both the revenue and the expenditure of each of these Provinces, and we propose to allow in the present assignment for

the actually existing scale of expenditure. The following figures compare the rate of growth of revenue with that of growth of expenditure:—

				Increase of Revenue from 1892 to 1897.	Increase of Expenditure now allowed.
Bengal				96 per cent	10°9 per cent
Madras				14'9 per cent	8'9 per cent
Bombay	•			10'0 per cent	56 per cent

In stating the increase of Revenue for Bengal, the Railway Revenue, alluded to below, is left out of account; and the figures for Madras and Bombay are based on the estimates made by the Government of India before the diminution caused by famine and plague.

- 65. To a small extent in Madras, namely, in respect of its Land Revenue, the assignment of revenue is provisional and will be settled next cold weather. In the case of Bombay, we have had to postpone the final settlement also of Excise, Stamps, and Forests. But even with these heads remaining open for final determination next year, the settlement is sufficiently complete to be the basis of the exercise by the Local Governments of Provincial financial powers.
- 66. As regards the effect on the Provincial accounts as compared with that of a continuation of the present assignments, the facts are—
  - (1) In Bengal we resume a special grant which fluctuated with the earnings of the Eastern Bengal Railway (which is not under Provincial Administration), and we give Rx. 269,400 in lieu of it. The Railway grant was given in 1892 as the equivalent of Rx. 320,000, though, if renewed now on the same terms, it would be worth to the Lieutenant-Governor very much more.
  - (2) In Madras the assignment is less than that of the 1892 settlement by Rx. 98,200 or Rx. 138,200, according as the Local Government's estimate of Land Revenue or that of the Government of India is ultimately adopted.
  - (3) In Bombay it is quite impossible to say what the difference is. If the Revenue in the future is to be as seriously reduced as the Government of Bombay estimates, the new settlement is practically a continuation of the old one. But we hope, when present troubles are over, to find the standard of Revenue much higher than the Government of Bombay puts it.
- 67. It is necessary to add a few words as to the manner in which the Provincial accounts are affected by the famine expenditure. The established policy in such cases is that Local Funds must first be called upon to bear all the expenditure they reasonably can bear, and to "direct their whole resources, subject only to the maintenance of absolutely necessary works in non-affected tracts, to afford relief;" thereafter the Local Governments must meet the demands upon them out of their Provincial balances. At the point where these are reduced below the standard required as working balances for the Provincial financial administrations, the Imperial Government has to step in, and bear the rest of the burden which, in the case of a great famine, is necessarily by far the largest share of it.
- 68. In the Central and North-Western Provinces the Provincial balances, as already explained, are more than exhausted by reason of failure of revenue. In these cases not only will Imperial have to bear all the charges of famine, but it will have to make up, in addition, the deficit in the Provincial balance.
- 69. Bombay is nearly as bad—its Provincial account has been hard hit by loss of revenue. It can bear, in Provincial and in Local account, only a few lakhs out of its famine expenditure, and all the rest has to be borne by Imperial.

- 70. Madras is fortunately only slightly affected by famine, and its revenues have suffered very little. Between its Provincial and its Local balances it will be able to bear the whole, or nearly the whole, of its famine expenditure.
- 71. In Upper Burma the famine expenditure, which is only 6 or 7 lakhs in each year, will be charged to Imperial this year and to Provincial next.
- 72. In Bengal only a small area is affected, and the general condition of the Province, as reflected in its Revenue Account, is one of prosperity. Its high balance which, if it had no famine expendature to bear, would, on 31st March 1807, stand at Rx. 505,700, will be largely dispersed during this and next year by heavy famine expenditure. This sounds a little harder upon Bengal than it really is, for, as a matter of fact, this high balance is the produce, not of any Provincial revenues in the ordinary sense, but of the Imperial grant out of Railway Revenues, not under Bengal administration, which three successive good jute seasons have so enhanced as to give the province a profit, in the three last years, of Rx. 353,500. But I am afraid that this consideration will afford little consolation to His Honour the Lieutenant-Governor for the final cial misfortune which has overtaken both his finance and mine.
- 73. As the Estimates stand, after alt the charges for famine are thus distributed, the Provincial balances are shewn apon 31st March 1898 as follows:—

				$\mathbf{E}\mathbf{x}_{\star}$					Rx.
Central Pr	ovince	з.	•	$Nii$ , $\sim$	North-We	steri	Prov	inces	Nil.
Burma	•			140,000	$Pun_1ab$				36,100
Assam .	•		•	05,500	Madras	•	•	•	100,000
Deug il	•		•	100,000	Dombay	•	-	•	49 500

These will require some adjustment to the necessities of the several provinces, when we come to the end of the year, for the provinces cannot be left without a safe working balance at the very least. What this adjustment will be it is unnecessary now to discuss, for, as already explained, the estimates of famine outlay though the best we can make, are very far from trustworthy, and the actual expenditure is determined by circumstances quite outside any control of ours. We therefore must wait until we can approximately close the account of the famine, and of the immediate disasters to Revenue which it brings in its train.

#### Railway Construction.

- 74. In the last Financial Statement I mentioned that the question of Railway Extension was under the general consideration of the Government. A programme involving considerable outlay was explained to the Council by His Execlency the Viceroy on the Budget discussion on March 26th; and the question had been carefully considered in correspondence with the Secretary of State, how to raise the necessary money for the outlay, as the amount required went beyond the capacity of the Indian Money Market.
- 75. At the beginning of the year the Secretary of State gave formal approval to a programme of Railway Construction, either direct by Government or by Companies acting under guarantee of the Government, which covered about Rx. 28,000,000 of Railway expenditure to be spread over three years, of which 1896-97 was the first. For this 28 crores of expenditure we were to raise in India as much money as we thought we could conveniently borrow, and the rest was to be raised in England, either directly by the Secretary of State or by Companies acting under agreements with him. But the amount of 28 crores thus arranged for does not include the transactions of certain Companies whose relations with Government do not involve a direct guarantee by the latter, and which work under special terms (like the Bengal and North-Western Railway) or under what are

known as Branch Line terms. Nor does it include certain small transactions on Provincial account which are charged to Revenue.

- 76. The operations thus fall into three categories, namely,—
  - I.—State Railway Construction, for which money is found by Government aided by capital or debentures raised by two Companies,—the East Indian Railway Company and the Assam-Bengal Railway Company.
  - II.—Construction by Companies, under contract with Government, out of funds raised by the Companies, but supplemented in two cases by funds advanced at interest by the Government.
  - III.—Construction by Companies out of their own tunds and outside the Government Accounts, and also construction by Branch Line Companies.

There is a fourth category, viz., the old Guaranteed Companies, and though some negotiations are pending in respect of new capital construction by them, they are not further affuled to in these figures.

77. These three categories account respectively for the following expenditure -

					Revised, 1850-07	Badget, 1897-68.
					Rx	Rx.
First Category	•				5,707,700	6,700,000
Second Category			•	•	2,490,600	3.430,000
Total on Gov	crnm	$\mathrm{cnt} \; \mathbf{A}$	connt		8,758,300	10.130,000
Third Category					2.470.200	3,283,800
		1	COLAL		11,228,500	13,413,800

These figures, it should be remembered, include expenditure in England as well as expenditure in India

#### (a) First Category.

78. The estimated expenditure of the two years, falling under the first category, is as follows:—

gory, is as ionews	Revised, 1866/47	Budget 1797-98.
Money avoilable by-	Rx.	Rx.
Grant under 48.—State Railway Construction .	3,819 900	5,838,600
Fast Indian Railway Company's Debentures .	1,437,000	<b>6</b> 6 <b>2,1</b> 00
Assam-Bengal Company's Capital and Debentures	510,800	199,300
7,000	-	
Toral .	5,767,700	6,700,000

The East Indian and Assam-B. ugal are State Railways in the hands of Companies who have power to raise debentures, and in the case of the Assam-Bengal Company share capital also, in ste ling, for construction purposes. The capital and debentures raised by these Companies are of course appropriated to their particular lines, but to the excent to which the raising of the money is in advance of its expenditure, the capital so aised diminishes for the time the total amount of construction for which money has to be charged direct on the Government Account of Capital Construction.

79. The above money has been appropriated to the following construction, in which I have omitted separate specification of the smaller items:—

State Agency-Open	T.in	1 <i>e</i> s					Rx.	Rx.
North-Western							435,000	37,700
Eastern Bengal				•	•		448,900	322,500
Other Lines							70,000	73,200
State Agency-Const	ruce	tion-	-					
Burma .			•				166,000	
East Coast .							292,800	65,000
Godaveri Bridge					•		•••	185,00 <b>0</b>
Rae Bareli-Bena	res						257,100	432,500
Mari-Attock							373,700	<b>3</b> 0 <b>0,0</b> 00
Mushkaf-Bolan							210,200	•••
Kotri-Rohri							420,100	211,000
Bezwada-Madras							841,800	800,000
Southern Punjab						•	•••	222,300
Other Lines		•					92,500	220,100
Companies' Agency-	OIL.	n Lin	es					
East Indian							680,000	1,200,000
Tirhoot .							24,100	110,000
Other Lines .							59,400	135,500
Companies' Agency-	Cons	struct	10 :	-				
Assam-Bengal .				•			1,170,600	1,330,000
Tirhoot Extension	I) a		•				220,000	600,000
Other Lines					•		500	
Unippropriated .		•			•		•••	455,200
				Тот	ГА	-	- 5.707,700	υ <b>,70</b> 0,000
							<del></del>	<del></del>

80. The following is a statement of the principal items of expenditure included in this list —

Eastern Bengal.—1896-97; Doubling of the line north of Ranaghat 1897-98. Additional rolling-stock.

Burnet. This line was transferred to a Company, that is, to the second category, from September 1, 1896, and the further expenditure after that date is shewn there.

East Coast.—Is open for traffic from Bezwada to Cuttack, except the Godaveri Bridge.

Godaveri Bridge.—A commencement is being made of this work, which is to cost about 55 lakhs and will take two years to construct.

Rac Bareli-Benares.—The expenditure shewn will complete the line and open it for traffic.

Mari-Attock. -- Will be approaching completion at end of 1897-08.

Mushkal-Bolan.—Finished, including double line on the 1 in 25 gradients.

Korri-Kohri. 1896-97; Open for traffic, excluding the Indus Bridge at Korri. 1897-98; The Bridge will be completed.

Bezwada-Madras.—Will be approaching completion at the end of 1897-98. Southern Punjah.—The expenditure is for the provision of rolling-stock.

which fails upon the Government.

East Indian.—The expenditure is upon the Mogul-Saroi to Gya Branch, and for additional rolling-stock.

Assam-Bengal. --Open from Chittagong to Badarpore, and for 75 miles from Gauhati. The expenditure is chiefly on the hill section and on the northern section.

#### (b) Second Category.

81. The expenditure by Companies under contract with Government, other than the two above specified, are—

Comment and and		,					_	Revised, 1890-97.	Budget, 1897-98.
Companies'	-	ndilu	re on	the	Gor	ernm	ent		_
Accounts-	_							Rx.	Rx.
Burma	•	•	•			•		535,400	771,000
Bengal-	Nagp	ur	•				•	715,200	1,190,400
Dit	.to	(a)	•					842,500	<b>9</b> 38,000
Indian 1	Midla	nd	•					438, <b>5</b> 00	21,600
Dit	to	(a)	•					239,900	236,500
Bengal Luckno Mysore Souther	w-Ba	reilly •	}		•		•	219,100	2 <b>72</b> .500
					Tot	IAL		2,990,6 <b>0</b> 0	3,430,000

<sup>(</sup>i) These are advances by the Government; the present arrangement in respect of the extensions of these two Railways being that the funds for expenditure in India are advanced by the Government.

82. The following is a statement of the principal items —

Burma.—The Mandalay-Kunlôn extension, of which 80 miles will be nearly ready at end of 1897-98. also additional rolling-stock.

Bengal-Nagpur.—Construction is proceeding on the three branches. Sini to Midnapur, Midnapur to Cuttack, and Midnapur to Howrah. The bridging is very heavy.

Indian Midland.—The Sagar-Katni branch, to be opened by end of 1897-98.

#### (c) Third Category.

83. The expenditure under the third category is as follows:—

Companies' expenditure outside the Government Accounts and Branch Line Companies—

	•				Revised, 1896-07 Rx.	Budget, 1807-98. Rx.
Bengal and North-Western	1				612,700	8ინ <b>,ი</b> იი
South Behar		•			110,000	326,500
Southern Punjab .					1,295,200	724,600
Tapti Valley					94,000	850,000
Smaller Branch Lines		,		•	358,300	576,700
		То	ra1		2.470,200	3,283,800

#### 84. The following are the principal items of expenditure:-

Bengal and North-Western.—The Ganges-Gogra Doab branch lines, and other minor extensions, of which 250 miles will be opened by end of 1897-98. The Gogra Bridge at Bahramghat, also to be opened by end of 1897-98. The Gogra Bridge at Tartipur only commenced.

South Behar.—Approaching completion by end of 1897-98

Southern Punjab.—Expected to be opened about October or November 1897.

Tapti Valley.—Commenced.

The state of the s

#### Remittance and Debt.

85. The following account shews in a shortened form the requirements of the Secretary of State; the figures are drawn up so as to shew separately the transactions on account of Government, and the transactions arising out of the operations of Railway Companies:—

Requirements on Government Account-	Revised, 1890-97. £	Budget, 1897-98. £
Excess of expenditure on Revenue		
Account	15,561,200	15,915,500
Expenditure not charged to Revenue	1,095,500	1,083,100
Net payments on Remittance Accounts,		•
etc	44,100	226,000
Total Requirements	16,700,800	17,225.200
Transactions of Railway Companies-		
Net receipts on account of Capital	3.877,200	2,455,500
Payments for Stores, etc	2,130,700	3,273,700
Net Receipts	1.740,500	-
Net Outgoings	•••	818,200
Net Funds required .	14,460,300	18,042,400

86. The following figures show the manner in which the above requirements have been or are to be financed:—

			Revised, 1895-07	Budget, 1897-03
			£	£
By Council Bills	•	•	15,300,000	13,000,000
By addition to Permanent Debt			81,200	3,500,000
Temporary Debt				
Reduction	•	•	-1,000,000	•••
Addition	•		•••	1,000,000
By reduction of Cash Balance	•	٠	579,100	543,400
			1 (,000,300	18,043,400

87. It will be seen that Railway Companies took advantage of cheap money to raise a large amount of capital during 1896-97, and the amount provided for in the Budget was enhanced by a new arrangement made in the course of the year for the transfer of the Burma Railways to a Company: these receipts on Capital Account enabled the Secretary of State not only to meet with ease the reduction imposed on his dravings and alladed to in paragraph 33 above, but also to pay off a million of a mporary debt without renewing it.

The transaction in permanent debt in 1896-97 was the raising of a new loan, India  $z_2^4$  per cent stock  $\angle 2,400,000$ , which was used to pay off debentures nearly equal in amount.

88. For next year the requirements of the Secretary of State are considerably enhanced, as he has now to meet a way charges of the Railway Companies

against the capital accumulated in 1896-97. On the other hand, our means of meeting his drawings in India are greatly limited, both by reason of the adverse circumstances of the year in respect of famine expenditure and by reason of the heavy Railway programme of expenditure. This last, as already fully explained, includes not only an unusually large amount of Railway construction on Government account, but also heavy outlay of Railway Companies, partly against these same receipts of Capital in last year's account.

- 90. The Secretary of State is therefore obliged to have recourse to borrowing, and his present intention is to raise £3,500,000 of permanent debt, besides restoring the £1,000,000 by which in the current year he has diminished the temporary debt.
- 91. These announcements of the amounts of Council Bill drawings and of debt to be raised are made with the usual reservation of entire liberty to the Secretary of State to vary the amounts as he may find occasion.
- 92. Before passing from this subject I note that the year 1896-97 is remarkable as being the first in which the Government of India have secured for themselves the full benefit of the general reduction in the rate of interest. For the first time India sterling stock has been raised in England at  $2\frac{1}{2}$  per cent, and Indian rupce debt has been raised at 3 per cent, a premium having been obtained in each case. Moreover, we have also, in the contract for the transfer of the Burma Railways to a Company, been able for the first time to make the arrangements on the basis of a  $2\frac{1}{2}$  per cent guarantee.

#### Conclusion,

o3. I concluded my statement last year with expressing the view that our financial prospects were "now very much more hopeful;" although I "refrained from any prophecies as to the future." Our prospects are for the present marred by the occurrence of widespread famine, and of pestilence which is as yet confined within a narrow area. I can only now express the hope that a year hence these disasters will have passed away, and that as the deficits I am new obliged to declare are certainly much smaller than the losses due to famine and scarcity, we shall, when relieved from these misfortunes, resume that financial progress which they have interrupted.

Table A.

PROVINCIAL EXPENDITURE ACCOUNT, 1892.

(In thousands of rupees )

	_	<del>-</del>	·			*. *		(In th	ousands c	of rupees )
•		Central Provinces.	Lower Burma.	Assam.	Bengal.	North- Western Provinces and Oudh	Punjab.	Madius.	Bombay.	IOTAL.
HEADS OF EXPENDITUR	₩.				 !				,	
Land Revenue		11.62	20,20	9,22	33.39	44,56	23.24	45,71	71.28	2.47.32
).—Customs		11.02	1,06		5.48	1		1,62	54.38	-
15Post Office				•••		• • • • • • • • • • • • • • • • • • •		:	***	8.76
18 —General Administration		3.90	6.80			****	1,02		1,05	4.24
19A.—Courts of Law		8.41	12.47	2.57	15.42	12,56	9.78	9.44	-	74.05
10B.—Jails		6,02	8,40	5,50 1,10	•	44,63	8.92	8,60	44,02 6,29	2.72.38
20 -Police		1	1	1	21,50	13.00	37.08	1	-	73,92
21.—Marine		13.93	28,07	11.94	5 <b>7</b> .92 8,68	39.04	ļ	40,20	-	2.78.2
22 Education		4.67	2,72	1.00				, 19	41	13.02
24 — Medical	• •	1	3.00	1.87		4.24	<b>7.7</b> 5	14,29	15,50	77.00
25.—Political		2.73	2,29	81	15.78	6.39	5.55	10.77	13,25	3°.56
25 Scientific and other Minor	Depart-			61	22	7	* *** 1	75	343	5.40
ments		49	76		3-07	1,60	83	3.32	1,48	12,21
29.—Superannuation, etc.	• •	2,30	2,11	72	15.75	17.00	8.55	14.00	15.55	76.41
3Stationers and Printing		1.78	4,39	61	9.06	5.26	4-13	748	0.44	30.15
32 - Miscellaneous		45	, 38	41	2,12	1,28	44	1.35	2,37	\$ -73
45.—Civil Works		15.96	20.87	11,03	31.44	29,50	20,78	20,10	30.78	1.80.40
Contributions from Provi	ncial to	•	i !	, ,	4	_			1	1
Miscellaneous Adjustments	• •	(0)	í		6,45	24(1)	-4.33		i 4.65	5
Lump Additions	• •	-19	<del>-</del> 78	41	82	70 ·	11	·		(2)
To:		'- <u></u> -	2,06		50	3,00		1,00	2,00	8,5%
10)	111. ,	73.44	1,16,36	50,20	3.37,12	2.17,14	1,53,90	2,25,04	2,69,89	14.75.30
		i				;		•		
RECEIPTS UNDER EXPENDITURE	e Heads.	!	į	:	:	1 ,			•	
VIICustoms			25	•••	56		;	30	•	1,11
XIII -Post Office	• .	10	***	***		' . i	2			12
XVIA - Courts of Law .		1,32	≟ 74 ±	79	8,50	5.15	4.70	5.70	4,00	32 QO
XVIB.—Jails		3,52	2,82	58	10,05	3.93	2,18	1.00	2,15	27.13
XVII —Pol.ce		27	14	68	4,66	3,69	0.38	4.20	3,58	23.57
XVIII.—Marine		1	2,44	•••	8,93	;		3	05	12,05
XIXEducation		1.38	14	44	5,70	70	14	1.37	2,73	12.60
<b>XX</b> .—Medical		3	17	1	1,50	7	23	<b>7</b> 3	1,12	3.80
XXI.—Scientific and other Departments .	r Minor									
XXII —Superannuation, etc.	•	8	2	•••	1,54	102	` '	1,20	34	4.89
XXIII.—Stationery and Printin	· ·	1	2	2	68	31	61	33	2,34	4 39
XXV.—Miscellaneous		22	15		1,36	56	75	1,00	<b>62</b>	4.74
XXXII.—Civil Works .	•	45		43	7.97	2,36	1,38	1.38	59	14.01
To:		63	66	47	4,00		3,68	1.07	7.85	26.47
Net Expenditure	AL .		9.90	3.44	55.15	25,90	20,44	19,56	25,94	1.68,74
		65,33	1,06,46	46,76	2,81,67	2,21,54	1,38,46	2,05,48	2.40,95	13,06.65

Table B.

PROVINCIAL EXPENDITURE ACCOUNT, 1897.

(In thousands of rupees.)

			<b></b> .					. (	In thous	ands of	rupe <b>es.</b> }
	Central Prov- inces.	Lower Burma	Assam.	Bengal	North- Western Prov- inces and Oudh,	1	Madras	Bombay	Total, exclud- ing Upper Burma.	Upper Burma	Total, including Upper Burma.
HEADS OF EXPENDITURE.								!	,—		
3 —Land Revenue	. 11,81	22.02	2.50	38,31	10.50	26,78	48,40		2,55,15	20,36	2,75,51
C.—Customs		22,97	9,59	8,07	42,67		2,46	54,62			12,94
15.—Post Office		2,41	2	10	***	1,63	1,02	1,01	12,94	•••	5,03
18.—General Administration	· 73	7,55	2,89	17,22		10,47	9,93	14,51	5,03 81,28	2,18	83,46
13A.—Courts of Law	9,99	15,28	6,15	89,31	13,60	32,95	46,92	46,68	<b>2,99,8</b> 5	8,91	3,08,76
19B.—Jails		9,69	1,02	22,06	52,56		10,51	6,73	80,95	3,05	84,00
20.—Police	. 14,63			61,00	15,70	9,54 39,48	46,04	a 1			3,69,58
21 Marine	1	31,24	15,47 80	8,86	50,07			53,20	3,11,13 13,69		17,69
22.—Education	• • • • • • • • • • • • • • • • • • • •	_		26,76	•••		40 16,79	18,21			88,77
24.—Medical	3,90	4,47 2,66	1,99		7,01	7,71 6,25		16,00	69,88	i	1
25. — Political	- 3,24		2,36	18,66	7,64		13,07 84	3,65		ì	, 6,94
26.—Scientific and other Minor Departmen	ts Go		1.73	22	6		•	1		í	1
	į	55	11	4,51	1,83	1,15	4,20	t	15,20	;	1
29.—Superannuation, etc	2,90	3,35	1,00	19,74	•	9,99	15,52	18,44 ; 8,10		i	
30.—Stationery and Printing	1,93	5,60	1,00	11,22	6,63	4,85	9,00	1	49,33	1	
32.—Miscellaneous	74	62	62	2,52	1,14	65	1,52	2,09	9,89		
45.—Civil Works	15,00	23,47	14 35	32,44	27,80	27,30	22,00	31,67	1,04,02		•
Contributions from Provincial to Loca	1,00	-1,59	1,90	6,45	24,65	—რ, <u>კ</u> ი	79	4.65	31,55		31.55
Miscellaneous Adjustments	***	•••	•••	20	16	<b>3</b> 3	•••	:	. 69	-	· —2
Lump Addition	•		1,14	•••	•	1,27	1,50	!	3,91	•••	3,91
	- 1	<sup> </sup>						į t			! -
TOTAL	. 77.62	1,31,99	L2,14	3,67,65	2,72,22	1,74,06	2,50,91	2,S2,32	16,18,91	1,31,88	17,50,70
										~~~	
Proceipts under Expenditure Heads		a de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de l				}		:			·
VIICustoms	·	20	•••	91		•••	<b>7</b> 3	•••	1,84	•••	1,54
XIII,-Post Office	- 14	••		5		11	•••	•••	30	•	30
XVIA.—Courts of Law	. 1,40	3,22	ōб	8,80	5,66	4,00	<b>7,4</b> 0	4,10	35,63	1,43	37,00
NVIB.—Jails	. 2,66	2,50	65	8,58	5,05	1,91	4 26	1,86	27,49	ŷα	28,30
NVII.—Police	. 17	55	1,96	1,97	4.43	6,53	4.41	4,19	24,21	1,56	25.77
XVIII Marine		2,80		9.35		٠.	•••	64	12,79	2	12,81
XIXEducation	. 34	15	46	5,69	99	33	1,93	3,15	13,04	2	13,00
X.c.—Medical	. 5	16	2	2,05	29	28	1,22	1,34	5,4t	1	5,42
XXI.—Scientific Departments .	. 72	1		2,45	1,16	45	2,13	24	0,51	4	6,55
XXII.—Superannuation, etc	. 12	12	4	68	55	41	47	2,31	4.70	t.	4.70
NXIIIStationery and Printing .	. 28	21	2	1,32	1,00	77	1,38	711	5.77	***	5-77
XXVMiscellaneous	. 71	<b>5</b> 6	87	9,25	2,72	1,39	1,54	56	17,10	s ;	17,18
NXXII.—Civil Works	. 54	90	67	4,00	7,01	4,20	1,58	8,73	28,53	<b>4</b> 6 ;	28,99
TOTAL	. 6,55	11,38	5,65	55,10	29.35	20,33	27,05	27.91	1,83,32	4,59	1,87,00
NET EXPENDITURE	. 71,07	1,20,61	56,49	3,12,55	2,42,87	,: 3,73	2,23,Su	2,54,41	14,35,59	1,27,30	15,62,89

	•	·	

#### PART II

#### DETAILS OF THE ACCOUNTS AND ESTIMATES.

#### Section I.—The Accounts of 1895-96.

94. The Revised Estimates of 1895-96 anticipated a surplus of Rx. 951,400: Accounts of the actual surplus of the year in the closed Accounts is considerably higher, being 1895-96. Rx. 1,533,998.

Explanations of the variations under the several heads of the Account figures from those of the Budget and Revised Estimates will be found in the Appropriation Report published in the Gazette of India of the 13th instant. The following is a general comparison of the Revised Estimates with the Accounts of the year:—

					Revised Estimate.	Accounts.	Accounts, better.	Accounts, worse.
	R	EVENUE.						
India . England Exchange	•	· ·	:	. Rx.	97,509,000 210,300 158,600	97,977,005 223,417 169,745	468,005 13,117 11,145	***
		TOTAL	•	Rx.	97,877,900	98,370,167	492,267	***
<b>.</b>	Exp	ENDITURB.		\. \				
India— Imperi	al, Pro	vincial, and	1 Loca	al Rx.	69 <b>,0</b> 03,900	68,998.722	5,178	•••
Adjust Loca	ment ( I Surpl	of Provinci us or Defic	al an it	. Rx.	+ 383,000	+379.109	3.891	•••
		Net	•	. Rx.	69,386.900	69,377,831	9,069	•••
England Exchange	•	• •	:	. £ x.	15,701,000 11,838,600	15,603,370 11,854,908	97,630 	 16,3 <b>6</b> 8
		TOTAL		. Rx.	96,926,500	96,836,169	90,33	***
		Surplu	ıs	. Rx.	951.400	1,533,998	582,59\$	P++

95. The Expenditure in India fell short of the amount taken in the Revised 1895-96. Estimate by Rx. 5,178, and the Revenue in India exceeded that taken in the General Results. Revised Estimate by Rx. 468,005. The division of these two improvements between Imperial and Provincial was—

						Imperial	Provincial and Local.
						Rx.	Rx.
Increase in Revenue	•	•	•	•	•	422,307	45,698
Saving in Expenditure	•	•	•		•	54 <b>,7</b> 67	•••
Excess in Expenditure	•	•	•	•	•	•••	49,589

the improvement in the Imperial section being Rx. 477,074. The average rate of exchange for the year, 13.638d, the rupee, was slightly lower than that taken in the Revised Estimates, 13.68d, the rupee, the sales of Council Bills in the latter part of March—when the selling rates were above the average of the year—having been less than expected. The Revenue in England, including Exchange, exceeded the Revised Estimate by Rx. 24,262, while there was a saving in Expenditure in England, including Exchange, of Rx. 81,262. The two last-

mentioned amounts, being both on the Imperial section of the Account, added to the improvement in India, Rx. 477,074, make up the total improvement of Rx. 582,598 in the Accounts as compared with the Revised Estimate.

1895-90. Revenue in India. 96. The most important items of the increase in Revenue in India were-

State Raily	vay s		•		•				•	Rx. 183,594	
The Railway	trai	ffic was	s hea	vy in	Marc	h last				Rx.	
Customs			•					٠	•		
The exports	of	rice a	nd t	he imi	orts	of silv	ver a	nd co	tton	annds were	19

The exports of rice and the imports of silver and cotton goods were large in March.

This occurred chiefly in Madras, the preference for payment of the duty in cash instead of taking credit on security having continued throughout March.

There was a slight revival in the Malwa Opium export trade in March last.

97. The variations in the Expenditure in India are unimportant, except increases of Rx. 113,264 under 14.—Interest (due to two years' interest instead of one year's only on one of the Service Funds having been charged in 1895-96: there will consequently be no charge in 1896-97) and of Rx. 54,778 under Military Works, and an overestimate of Rx. 88,088 under Army. Under other heads the Expenditure was, as a rule, less than in the Revised Estimate.

98. The Revenue in England exceeded the Revised Estimate by £13,117, the increase being in Army Receipts. The Expenditure in England fell short of the Revised Estimate by £97,630, the decrease occurring mainly in the purchase of stores.

99. The Expenditure not charged to Revenue amounted to Rx. 4,087,194, as compared with Rx. 4,327,200 entered in the Revised Estimate: the progress of expenditure in March last was not so great as was expected.

#### Section II.—The Revised Estimates of 1896-97.

-97. 100. The following is a general comparison of the Budget Estimates with ment of the Revised Estimates of 1896-97:—
5 figures.

							Budget.	Revised.	Revised, better.	Revised, worse.
		Reve	NUE.							
India . England Exchange	:	•	:	:	•	Rx.	9 <b>7,316,8</b> 00 174,100 129,800	93,273,600 319,400 210,800	145,300 81,000	4,043,200 
			To	TAL	•	Rx	47,620,700	93,803,800		3,816,900
	E	XPENI	HUR	E.						
		orovine t of				Rx.	70,274,900	70.657,400		382,500
		rplus				Rx.	-886,400	-1,228,500	342,100	•••
			r	VET.	•	Rx.	69,388,500	69,428,900	•••	40,400
England Exchange	•	•	•	•	•	£ Rx.	15,909,400 11,859,700	15,880,600 10,481,200	28,800 1,378,500	***
			Tυ	TAL		Rx.	97,157,600	95,790,700	1,366,900	

'95-96. ependsture in dia.

renditure in rland.

15-96.

senue and

enditure not ged to

101. Famine in nearly all Provinces and plague in one Province are the gov- 1896-97. erning factors of the year. The south-west monsoon rains ceased much earlier Main features. than usual, and a widespread failure of crops resulted. Though the winter rains have since been generally favourable, the distress is such that expenditure on Famine Relief has been necessary on a very heavy scale in the North-Western Provinces and Oudh, the Central Provinces, Bombay, and Bengal, and to a smaller extent in the Punjab, Madras, and Upper Burma; and in all the Provinces named, except Bengal (in which the Land Revenue, being permanently settled and levied at a lower rate than in other Provinces, is hardly affected by scarcity), large remissions or suspensions of Land Revenue and Provincial Rates have been made. The Railway Revenue has also been much reduced, a result largely due to the failure of crops; and Salt and other heads of Revenue have also been affected by the scarcity. In Bombay the plague has been added to the famine, and has seriously damaged both the trade and the Government Revenues. Fortunately it has not yet spread to other Provinces. There has, moreover, been a heavy loss of Revenue under Opium. On the other hand, the rate of exchange has risen during the year, the average rate being expected to be nearly 14.46d. the rupee, as compared with the rate of  $13\frac{3}{4}d$ . taken in the Budget Estimate: this has somewhat mitigated the effect, on the finances of the Government, of the calamities of the year. The final result is a deficit of about two crores.

Estimate by no less than Rx. 4,043,200 and the total Expenditure in India to General Result exceed the Budget Estimate by Rx. 382,500. In England the Expenditure is slightly less than the Budget Estimate, and the Receipts are higher, but the important feature in connection with the sterling figures is again, as it was last year, the large saving secured by the rise in the rate of exchange.

103. The falling-off in Land Revenue, including that due to Irrigation, is 1896-97.

Rx. 2,432,100, and in Provincial Rates Rx. 131,800. The losses in the Provinces Decreases of Revenue in Ina

Revenue in Ina

Land Revenue.

Provincial Revenue. Rates. RxRx. North-Western Provinces and Oudh 1,109,700 104,000 . . . . . . 418,800 33,200 Bombay Madras 394,000 Central Provinces 204,600 5,000 Upper Burma . 162,000 94,900 16,300 Punjab

In Assam also, the Revenue under these heads is expected to be slightly less than the Budget Estimate, but that reduction is not in any way connected with famine. In Bengal and Lower Burma the Budget Estimates will be more than realised.

104. The loss in Railway Revenue is-

Railway Reven

It is probably not incorrect to attribute the whole of this loss also to the plague in Bombay and Karachi, which has paralysed business in those cities, and to the scarcity, which being very widespread does not lead to traffic from one part of India to another as scarcity in one Province combined with plenty in another does. Indeed the loss due to these causes is probably greater, as the traffic receipts would probably, had these calamities not come upon the country, have exceeded the Budget Estimates, which were cautiously framed, the improvement in Railway earnings in 1895-96 having been specially great.

The following list of the principal diminutions in gross receipts will show that the loss in Railway Revenue has been nearly as widespread as that in Land Revenue:—

					Rx.
North-Western Railway .		•			310,000
Rajputana-Malwa Railway	•	•		•	380,000
Oudh and Rohilkhand Railway		•			170,000
Bengal-Nagpur Railway .				•	80,000
East Indian Railway	•		•		20,100
South Indian Railway .		•	•	•	15,000
Southern Mahratta Railway	•	•	•	•	10,000
Great Indian Peninsula Railway		•		•	350,000
Bombay, Baroda and Central In	idia	Railway	7	•	260,000
Madras Railway	•	•	•	•	50,000

As an exception to the general rule of the year, there have been increases on some Railways, the only ones of importance being—

These are due to specially good crops, in the first case, of jute, and in the second, of rice,

4 Revenue.

105. The loss in Opium Revenue amounts to Rx. 508,600.

The quantity of Bengal Opium sold is the same as was taken in the Budget Estimate. But the average price realised has been only R1,243-10-10 instead of R1,300 a chest. This has reduced the receipts in Bengal by Rx. 216,300.

The quantity of Malwa Opium exported has declined very seriously, with the result that the receipts in Bombay have fallen by Rx. 282,800.

venue.

over all the Provinces in which Salt Revenue is realised, except Bengal. In Burma the loss is Rx. 24,200: the Salt administration in that Province is not yet satisfactory. The diminution in Madras of Rx. 110,100 is believed to represent mainly a postponement of payment of the duty from this year to next, the low price of Government paper having induced the dealers to avail themselves of the six months' credit which is allowed if security is pledged, but may also be partly due to the scarcity. In Bombay the loss of Rx. 105,000 is attributed to the scarcity and the paralysis of business caused by the plague. The smaller reduction of Rx. 30,000 in the Northern India Salt Department is probably also due in large part to the scarcity.

Revenue.

of

in India.

107. The Excise Revenue will fall short of the Budget Estimate by Rx. 131,500. This loss also is attributable to the famine. The loss in the North-Western Provinces and Oudh is Rx. 125,000, in Bombay Rx. 60,000, in the Central Provinces Rx. 40,000, and in the Punjab Rx. 1,700. On the other hand, there are increases of Rx. 35,000 in Madras, Rx. 32,300 in Burma, and Rx. 25,000 in Bengal.

108. In partial reduction of the heavy losses above set forth there have been increases under a few heads.

receipts of Major Irrigation Works: of this, Rx. 190,300 occur in the Punjab and Rx. 145,500 in the North-Western Provinces and Oudh. This small set-off against the effects of the famine on other Revenues is due to the same cause as the famine: the failure of rain has induced the cultivators to make greater use of irrigation. In paragraph 118 of the Financial Statement for 1896-97 it was explained that the Budget Estimate under this head was abnormally high, and had been subjected to careful scrutiny before being accepted. The further failure of the rains which was not anticipated in the Budget Estimate has raised the receipts still higher. In Bengal also the receipts from the water-rate on the Orissa and Sone Canals and from the navigation dues on the Orissa and Hidgellee

Tidal Canals have increased, and the Revised Estimate in Bengal exceeds the Budget Estimate by Rx. 19,000.

This is indirectly connected with the scarcity: the famine relief works lead to a very large absorption of copper coin: there is a gain on all copper coins issued, the nominal value of the pieces being greater than the cost of the copper and of manufacture. This gain is expected this year to reach the unprecedented amount of Rx. 122,000. The Calcutta Mint has been unusually busy in supplying the demand for copper, and both Mints are manufacturing in addition a specially large quantity of small silver coins, which are also required at the relief works.

Rx. 34,800. There is an increase of Rx. 100,200 in the duty on silver, the imports of which have been higher than it was thought safe to take in the Estimate. On the other hand, the export duty on rice is expected to yield less than the Budget Estimate by Rx. 80,700, as much of the rice which would have been exported has been sent to the famine-stricken districts. On other articles there is no difference of importance between the Budget and Revised Estimates.

112. In the Interest Receipts there was a solid gain of Rx. 124,700 from Interest Receipts. the premium at which the 3 per cent loan of four crores was issued. The increase under the head is, however, reduced to Rx. 79,300, mainly by the remission of Rx. 40,000 of interest due by the Calcutta Port Trust.

113. There is an increase of Rx. 61,400 under the head XXIV.—Exchange. XXIV.—Exchange. The difficulties in the way of making accurate estimates under this head have been explained in previous Financial Statements.

the famine. When the Financial Statement issued, there was fear of scarcity Increases of only in the North-Western Provinces and Oudh, to meet which a provision of India. Rx. 70,000 was expected to be sufficient. The failure of the monsoon has, how-Famine Relief. ever, necessitated expenditure in every Province, except Lower Burma and Assam. The amounts required for this expenditure up to the end of this month according to the estimates of the Local Governments are—

Rx. North-Western Provinces and Oudh 1,100,000 Bengal 359,200 Central Provinces 335,000 Bombay 348,000 Punjab 115,900 Madras 80,7**00** Upper Burma . 58,100 TOTAL 2,396,900

The Government of India have given the Local Governments full liberty to spend up to those amounts, or even beyond them, if necessary, for the relief of distress. But there is no doubt that the Local Governments (except those of the North-Western Provinces and Burma) have overestimated the probable expenditure. We know the total expenditure and the number of persons relieved up to the end of January, and also the number of persons relieved in February. On consideration of these data we believe that the total expenditure this year will not exceed Rx. 1,950,000, and we have therefore entered that amount in the Revised Estimate, distributing it as follows:—

							Kx.
North-Western	Pro	vince	sand	Oudh			1,100,000
Bengal .				•			230,000
Central Provin	ces						215,000
Bombay .		•		•			251,000
Punjab ,							55, <b>9</b> 00
Madras							40,000
Upper Burma			•		•	•	58,100
• •					-		

TOTAL . 1,950,000

Of course, this reduction of the figures entered in the Revised Estimate will have no effect on the actual expenditure. In addition to the amounts above stated for the several Provinces, there is a small expenditure of Rx. 1,200 on the salaries of officers supervising relief operations in Native States, and of £8,700 in England on the purchase of seeds.

stribution of mine Relief renditure in 16-97.

115. Under the Provincial Settlements all expenditure on Famine Relief, which is not borne by Local Funds, is in the first place charged in the Provincial column. But when the expenditure is of the magnitude which it has reached this year and is expected to reach next year, it is much more than Provincial Balances can meet and the charge is necessarily borne by Imperial also. The principle to be followed is stated in paragraph 67 above, and applying that principle the Government of India have, after consideration of the financial position of each Province, distributed the expenditure on Famine Relief in 1896-97 as follows:—

						Imperial.	Provincial.	Local.
						Rx.	Rx.	Rx.
Central Pro	ovinces		•	•		20 <b>5,000</b>		10 000
Upper Bur	ma .		•	•	•	57,300		<b>8</b> 00
Bengal .	•	•	•	•		•••	185,000	45,00 <b>0</b>
North-Wes	st <b>er</b> n Pro	ovinc	es and	Oudh		1,100,000		
Punjab .		•	•	•	•	• • •	23,100	32,800
Madras .			•				32 500	7.500
Bombay .	•	•	•	•	٠	189,900	61,100	•••
						1,552,200	301,700	96,100

nditure in

116. In addition to the direct expenditure on Famine Relief, the scarcity has r Increases of unavoidably caused increases under a large number of the ordinary heads: Government servants on low pay have had to receive compensation for the dearness of food, and the rise in prices has increased the cost of supplies purchased by various Departments. But when it was seen in October last that a large famine expenditure would be necessary, orders were issued to restrict as much as possible all ordinary expenditure. The result has been that, notwithstanding the increased expenditure caused by the rise in prices under nearly all the ordinary heads of Expenditure, there have been savings from the Budget Estimates. The only heads under which there will be excesses of importance over the Budget Estimates are—

										Rx.
Jails .			•	•		•	•	•	•	99,100
Interest on	Debt	•	•			•		•	•	100,400
Major Irriga	tion V	Vork	$\mathbf{s} \cdot \mathbf{W}$	orking	Expe	nses	•	•		55,400

Expenditure

117. The increase in Jail expenditure is due entirely to the great cost of rations for the prison population. In Burma the expenditure this year is increased, to the relief of next year, by the purchase of considerable stocks of provisions in anticipation of a further rise in prices.

st Charges.

118. Of the excess under Interest, the fact that the Railway Capital Expenditure has not been so high as expected in March last, and that consequently the transfer from Ordinary to Railway Interest is reduced, accounts for Rx. 61,700. The remainder is due to the excess interest payments in connection with the conversion of the 3½ per cent loan of 1893-94 to 3 per cent, and to the payments of arrears of interest on expired loans having been greater than expected.

ion iture.

119. The excess in the Working Expenses of Major Irrigation Works has been caused by the necessity of repairing damages caused by floods to the Kistna, the Godavery and Cauvery Delta systems and the Srivaikuntam Anicut system in Madras at a cost of Rx. 29,000, and of repairs costing Rx. 22,300, to the Western Jumna, Bari Doab, and Sidnai Canals in the Punjab rendered necessary by increased irrigation

o. The important decreases of expenditure in India are—								18,6-67.	
								Rx.	Decreases of Expenditure in
Land Revenue		•				•		81,600	India.
Opium		•			•			0,000	
Forest		•						50,300	
Interest on Other	Oblig	ations					•	51,400	
Education .								87,200	
State Railways								185,800	
Guaranteed Railwa	ays	Surplus	Pro	ofits, e	tc.		•	145,000	•
Military Works	<b>´</b> .	•		•			•	93,300	
Army		•	•	•		•	•	274,400	

121. The Punjab is the only Province in which the Land Revenue expenditure Lond Revenue will exceed the Budget Estimate: the excess is Rx. 12,200, and is due to Expenditure. payment of compensation for dearness of provision, to additional expenditure on the survey and demarcation of holdings irrigated by the new Chenab Canal, and to the savings usually secured in the salaries of the officers present on duty in the Province in connection with leave having been somewhat overestimated in the Budget Estimates.

In all other Provinces there are considerable savings from the Budget Estimates. The Provincial Governments usually make more liberal provision than is found to be necessary.

122. The Local Governments usually estimate for a larger expenditure on Forest Forests than is required.

123. In paragraph 122 of the Financial Statement for 1896-97 it was Oftom explained that the estimate of Opium expenditure was taken somewhat lower Expenditure. than usual in consequence of the information as to the crop then in the ground. The crop proved to be still smaller, and the payments to cultivators for opium will accordingly be less by Rx. 90,000.

124. The decrease in the Interest on Other Obligations is due to the Interest on Other payment in 1895-96 of interest payable in 1896-97 mentioned in paragraph 97, in Obligations. consequence of which there will be no payment this year.

125. The decrease under Education is due to the Local Governments Education having, as usual, made more liberal provision in the Budget Estimates than was Expendet ire. required.

126. The working expenses of State Railways were reduced by the falling- Railways off in traffic, which caused the larger loss in receipts.

127. The decrease in the payments of Surplus Profits to Guaranteed surplus Profits. Railways is a consequence of the decrease in the earnings of the Railways.

128. The Military Works Department was unable to spend the whole of the Military Works Expenditure. grant placed at its disposal.

129. Under the head Army the rise in the price of food for men and animals Army hapenditure is expected to cause in the current year an excess over the Budget Estimate of Rx. 196,000: and the higher strength of the army, officers and men an excess of Rx. 46,000. On the other hand, the rise in the rate of exchange has caused a saving of Rx. 80,800 in Exchange Compensation Allowance, and of Rs. 24,000 in the cost of Australian remounts: the expenditure on mobilisation arrangements will be less than the Estimate by Rx. 120,000, about half of which is due to the expenditure being incurred in England, so that the provision in the India Estimates was unnecessary, and the other half to its having been found impossible to carry out the intended work; and savings under ordinary expenditure to the extent of Rx. 291,600 have been secured,—in some cases by postponing expenditure which it was intended to incur, but in most simply because the Budget Grants had been fixed on a more liberal scale than was required.

130. One cause of saving which affects almost all the Expenditure heads in Exchange India is the rise in the rate of exchange above that assumed for the calcu-Compossition lation of the cost of Exchange Compensation Allowances. The average rate Allowances. taken for this purpose in the Budget Estimate was 13ad, the rupee: the four

quarterly rates with reference to which the Exchange Compensation Allowances have been paid are  $14\frac{3}{12}d$ .,  $14\frac{3}{12}d$ .,  $14\frac{3}{12}d$ ., and  $14\frac{2}{3}\frac{5}{2}d$ ., yielding an average for the whole year of  $14\frac{5}{16}d$ . The consequent saving amounts to Rx. 207,700.

1896-97. Revenue in England. 131. The Sterling Receipts are expected to exceed the Budget Estimate by £145,300. The three important items composing this increase are: the premium of £68,900 realised on the issue of  $2\frac{1}{2}$  per cent India Stock; £27,500 interest on temporary investments of the cash balance, the rates of interest realised being higher; and £34,100 under Army Receipts mainly in connection with the Indian Troop Service.

1806-97. Expenditurs in England 132. The Sterling Expenditure is expected to be less than the Budget Estimate by £28,800. There is a saving of £137,500 under Army (of which £40,600 is a transfer to the head Special Defences and the remainder occurs chiefly under Stores and Troop Service) and of £25,600 under Interest (the Secretary of State having made good progress with the sale of Council Bills in the early part of the year was able to postpone the replacement of £1,000,000 India Bills discharged in May and to refrain from temporary borrowing from the Bank of England). These savings were largely counterbalanced by a number of excesses under other heads.

1896-97. Exchange. 133. The charge for Exchange on net Sterling Expenditure is less than in the Budget Estimate by Rx. 1,459,500. The net Sterling Expenditure is less by £174,100, and the exchange on this difference at 13\frac{3}{4}d, the rupee, the rate of the Budget Estimate, is Rx. 129,800 which is the saving in exchange due to the decrease in the sterling payments. The direct saving in exchange on sterling transactions from the rise in the rate of exchange from 13\frac{3}{4}d, to 14.46d, the rupee is therefore Rx. 1,329,700.

# Section III.—Budget Estimate of 1897-98.

1897-98. Statement of the gross figures. 134. The following is a general comparison of the Budget Estimates of 1897-98 with those of 1896-97:—

Tierra - tall		t	* 32.*2	
	18,6-97.	1807-99.	1897-99, better,	1897-98, worse.
REVENUE.	,			
India	97,316,800 174,100 129,800	95.380,000 173,000 114,200	•••	1,927,200 1,100 15,600
Total Rx.	97,620,700	95,676,800	•••	1,943,990 
Expenditure.			V	
Imperial, Provincial, and Local Rx Adjustment of Provincial and	70,274,900	72,623,900	•••	2,349,000
Local Surplus or Deficit . Rx.	-8 6,400	-1.196,600	303,600	•••
NET . Rx.	60,383,500	71,433,990		2,045,400
Fingland	15,909,400 11,850,700	16,688,566 10,618,400	1,241,300	179.100
Total Rx	97,157,600	98,140,800	•••	983,200
Surplus . Ra	+463,100	2,464,000	•••	2,927,100
mana and a super manager of the super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super super supe	<u> </u>	'	- 1	5 TE

1897-98. Main features. 135. The famine continues in 1807-98 also to exert its malignant influence and to dominate the finances of India.

The expenditure on Famine Relief will be higher than in 1896-97: the loss of Land Revenue and of Railway Revenue, though diminished, will still be considerable; the revenue under some other heads will be diminished, and the expenditure under many ordinary heads will be increased, as indirect results of the scarcity.

The present low price of Bengal Opium and the stagnation of the export trade in Malwa Opium involve a heavy loss of Opium Revenue.

On the other hand, the rise in the rate of exchange secures a large saving, and there is a considerable reduction in Military expenditure.

The final result is a deficit of nearly two-and-a-half crores of rupees.

136. The Governments of the North-Western Provinces and Oudh, the 1847-98. Central Provinces, the Punjab, and Burma all consider that remissions or suspensions of Land Revenue will be necessary next year because of the famine, and India. the Estimates are less than the Budget Estimates of 1896-97 by the following Land Revenue amounts:--

and Provincial Rates

						Land Revenue, including that due to Irrigation.	Provincial Rates
						Rx.	Rx.
North-Western Pro	vinc	es and	l Oudh			186,40 <b>0</b>	32,600
Central Provinces	•		•			264,600	•••
Upper Burma .		•	•			<b>1</b> 69,600	•••
Punjab	•	•	•	•	•	95,200	17.700

In the other Provinces increases are expected to accrue in ordinary course, and will counterbalance to some extent the above losses: the net reduction in Land Revenue, including that due to Irrigation, is Rx. 436,500, and in Provincial Rates Rx. 48,100.

137. As the effects of the famine and plague on Railway traffic are expected Railway Resenue to continue next year, though not to so damaging an extent as this year, the Railway Receipts are taken lower than in the Budget Estimate for 1896-97 by-

					ΝX.
State Railways-Gross Receipts .		•	•	•	<b>-98,3</b> 00
Guaranteed Railways-Net Receipts	•	•	•	•	603,000

138. The Excise Revenue is taken at an amount less by Rx. 65,600 than Excise Rev. noe. the Budget Estimate of 1896-97. The reductions are-

									KX.
Central Pr	ovinces			•					83,800
North-Wes	tern P	rovinc	es an	d Oudh				•	65,000
Bombay	•			•	•	•	•	•	<b>6</b> 0,000
Punjab	•			•		•	•		700

They are all attributable to the famine, or in Bombay to the famine and plague combined. Other Provinces estimate for the usual increases in Excise Revenue, that is to say, as a rule, estimate that the Revenue next year will be at least as high as the Revised Estimate of this year, and the increases in other Provinces (the highest being in Madras of Rx. 85,000) counterbalance a very large part of the loss above shown.

139. The only other head of Revenue in India under which there is an im- Opium Revenue. portant decrease is Opium; and there the loss is very heavy, amounting to Rx. 1,079,100, as compared with the Budget Estimate of 1806-97.

The price of Bengal Opium was taken at R1,300 a chest last March: the prices have since declined heavily, and we cannot assume that we shall receive so high a price next year. The average price at the sale of this month was R1,071 a chest, and the price for the Budget Estimate has been taken at that amount approximately, namely, R1,075 a chest. This lower price results in a loss of Rx. 877,500.

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As explained in paragraph 105 above, the export trade in Malwa Opium is in a very depressed condition, and until there are clear signs of a revival, we are not justified in estimating for so high a revenue from the export duty as we did last March. The rate of duty was also reduced in July last by \$\frac{1}{2}50\$ a chest. The Bombay receipts have accordingly been taken \$\frac{1}{2}\$x. 190,400 lower than last year.

1**8**97-93. Increases of Revenue in India

140. The increases of revenue which it has been found possible to include in the Budget Estimate for next year arc few. The only ones of importance are—

								11.7.
Irrigation-	- Di	rect R	eccipt	ts .				224,400
Stamps					•		•	103,800
Post Office		•			•	•		56,600

Drigation Revenue

141. The increase in Irrigation revenue occurs in the Punjab Rx. 112,900, the North-Western Provinces and Oudh Rx. 99,700, and Bengal Rx. 15,000. A large part of the increase secured in Bengal this year (see paragraph 109 above) is expected to be continued. The opening up of new channels from the Chenab Canal will secure new revenue, and the conditions of the season warrant us in expecting a high revenue generally in the Punjab and the North-Western Provinces and Oudh, though not so high as in the currrent year.

Stance Revenue

- 142. The increase under Stamps occurs in Bengal Rx. 64,500, and in the Punjab Rx. 35,000. The Stamp revenue has improved very much in those two Provinces in the current year, and it is assumed that the improvement will be maintained next year. In Bombay owing to the plague, and in the North-Western Provinces and Oudh probably because of the famine, the Stamp revenue this year has declined considerably—by Rx. 34,000 in the former and Rx. 22,000 in the latter—, but it is hoped that the decrease may be made good next year.
- 143. The increase in Post Office receipts represents the normal annual increase in revenue.

144. The expenditure on Famine Relief entered in the Budget Estimates of 1897-98 amounts to the very large sum of Rx. 3.641,200. The amounts for the several Provinces are—

										Кx.
North-We	stern	Pro	vinces	and o	Oudh		•	•	•	850,000
Bengal			•	•				•	•	1,004,800
Central Pa	rovin	ces			•	•	•	•		<b>680,</b> 000
Bombay	•			•			•	•		670,300
Punjab					•					167,800
Madras			•	•	•					200,400
Upper Bu	rma	•	•	٠	•	٠	•	•		66,600
							ToT	TAL	•	3,639,900

These are the sums estimated as likely to be required by the several Local Governments, and as the Government of India are unwilling to take any step which would have even the appearance of putting any check on expenditure on this object other than the recognised checks prescribed in the Famine Codes, the estimates of the Local Governments have been accepted. The difficulty of any accurate forecast is very great, and experience alone can show whether the estimates are excessive or insufficient. We have good hope that the expenditure may be considerably less, if the monsoon is favourable.

In addition to the amounts above stated, there is an expenditure of Rx. 1,300 for the supervision of relief operations in Native States.

Post Office Receipts.

1807-98. Increases of Expenditure in India.

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In ha.

145. The following table gives for 1897-98 the information regarding the Distribution of distribution of the expenditure on Famine Relief between Imperial, Provincial, and famine relief expenditure in Local, which is given for 1896-97 in paragraph 115 above:—

1897-98

			-	-	•	Imperial. Rx.	Provincial. Rx.	Local. <b>Rx.</b>	
Central P	rovino	ces				677,900		2,100	
Upper Br	urma					• • • •	65,100	1,500	
Bengal						701,300	221,800	81,700	
North-W	estern	I	rovinc	es	and	, ,	•	•	
Oudh						850,000		•••	
Punjab			•			126,000		41,800	
Madras	•		•	•	•	19,300	133,100	50,000	
Bombay			•			570.300		100,000	
•						2,944,800	418,000	277.130	
								Contract of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the la	

146. The other heads under which the Budget Estimates for Expenditure in 1807-98.

India of 1897-98 exceed those of 1896-97 by important amounts are—

Expenditure in

					-		•		Rж.
Opium									60,100
Post Of	fice				•				78,400
Jails									68,400
Police								,	70,500
Railway	v and	Irrig	ation	Interd	st				202,800
Land fo	or Sul	sidis	ed Ra	ilway	Comp	anies			128,000

147. In March last we had information that the yield of the poppy crop then Opium in the ground was likely to be below the normal, and we therefore reduced the Expenditure. provision in the Budget Estimate for 1896-97 under Opium slightly below the amount required to pay for an average yield. This year the reports of the crop are not unfavourable, and we have therefore provided the sum required to pay for the normal amount of 100,000 maunds of opium.

148. The increase under Post Office is rather higher than the normal annual Post Office increase of expenditure of the Department.

Expenditure.

Burma (where there is a large decrease of Rx. 19,200 for the reason explained in paragraph 117), Bengal, and Assam, and is due to the high price of rations and to the fear that the famine may have the effect of adding to the Jail population: it is quite possible that it may be found that too great allowance has been made for these two causes, and that the expenditure may be considerably lower than the Estimate.

150. The increase under Police occurs mainly in the following Provinces:— Police Expenditure

									1177
Bombay		•		•		•	•	•	20,300
North-Weste	ern	Province	es an	d Oudh			•		31,400
Bengal .		•	•	•	•	•	•	•	12,800

The cost of compensation for dearness of provisions accounts for much of these increases: it may prove to have been overestimated. Schemes of improvement in the organisation of the Police costing money are in progress in several Provinces, and the expenditure involved cannot be altogether stopped even in a year of straitened means like the present.

151. The increase under Railway and Irrigation Interest is the interest on Railway and the new Capital Expenditure.

Irrigation
Interest

152. The increase under Subsidised Railways is caused by the rapidly increasing number of new branch lines and extensions of Railways belonging to Companies, all of which receive the Railway land from the Government free of cost. The more important payments for land in 1897-98 are—

					Rx.
Mymensingh-Jamalpur Railway					11,500
South Behar Railway					20,000
Brahmaputra-Sultanpore Railway	,				30.000
Bhagulpur Bausi-Baidyanath Ra	ilway	•			5 <b>2,</b> 500
Branches of the Bengal and Nort	h-West	ern R	ailway		70,000
Tinnevelly Quilon Railway					15,000
Tap'i Valley Railway		•	•		17,200

397-98.
ecreases of xpenditure in idia.

153. Under the following heads the expenditure in India is expected to be less than in the Budget Estimates of 1896-97:—

										Rx.
Interest					•			•		31,600
Marine	•	•		•	•			•		52,200
Guaranteed l	Raily	vays	Surj	plus Pr	olits,	Land	, etc.	•	•	322,500
Minor Itrigat	HOL	Works			•		•	•		161,700
Civil Works		•	•	•	•	•	•	•		<b>3</b> 59,6 <b>0</b> 0
Army .				•			•	•		511,200
Special Defe	nces	٠,				•	•		•	49,100

nterest Charges.

154. The reduction in the Interest charge is caused by the transfer to Raifway and Irrigation Interest, Rx. 202,800 (see paragraph 151 above), and by the conversion of the bulk of the 3½ per cent loan of 1893-94 to 3 per cent and the discharge of the remainder, Rx 52,400, counterbalanced by the interest at 3 per cent on the public loan of Rx. 4,000,000 and on the special loan for the currency investment of Rx. 2,048,700 raised this year. The Estimate includes provision for the interest for part of the year on the new loan of Rx. 4,000,000 which is to be raised in the year.

farine Expendi-

155. The reduction in Marine expenditure occurs mainly as under:-

					Rx.
Royal Indian Marine		•	•	•	16,100
Lower Burma Marine Department	•	•			21,700
Upper ,, ,, ,,	•	•	•	•	10,000

In the Royal Indian Marine the loss of the Warren Hastings will cause some increase of expenditure, as the hire of transport will cost more than the savings in the salaries and victualling charges of establishments affoat. This increase is, however, more than counterbalanced by reductions in the purchase of marine stores and coal: a larger part of the expenditure on those purchases is taken as recoverable from other Departments on the basis of past actuals, and the supplies for the repair of Her Majesty's ships in the Persian Gulf are for the future to be deducted from expenditure instead of being treated as receipts.

In Lower Burma, the heavy expenditure of 1806-97 was required for the construction of new light ships and lights, and is not necessary next year.

In Upper Burma, two steamers, the Tammu and the Patrick have been reduced.

uaranteed arlways. 156. Under the head Guaranteed Railways—Surplus Profits, Land, etc., there is a reduction of Rx. 431,800 in the payments to the three old Guaranteed Railway Companies on account of their moiety of surplus profits: the decline in the traffic reduces the surplus profits, and on the Bombay, Baroda and Central India Railway the profits will be further reduced by heavy ontlay on the renewal of girders. On the other hand, the provision of land for branches of the Companies' Railways will involve the following outlay in 1897-98:—

	ICX.
Calicut-Cannanore Railway	98,600
Amalner-Jalgaon Railway and Chalisgaon-Dhulia Railway	20,000

tinor Irrigation xpenditure.

157. The decrease in the expenditure on Minor Irrigation Works occurs chiefly in Madras Rx. 96,900: some large irrigation projects have been completed in Madras, and work has not yet been begun on the new schemes in contemplation in the future. In Bengal, Lower Burma, and Bombay also, the expenditure will be decreased by Rx. 27,400, Rx. 19,000, and Rx. 14,800.

ivil Works
spenditure.

158. The reduction under Civil Works is due to the fact that the large Famine outlay and the reduction of Provincial balances necessitate the postponement of all expenditure which it is possible to postpone, both Imperial and Provincial.

159. In accounting for the decrease under Army Expenditure in India the first Army Expende ure item to be mentioned is the large one of Rx. 394,000, being the initial expenditure on the completion of mobilisation arrangements which was specially pro-The provision for expeditions and special services is less by vided this year. Rx. 61,600 than that in the Budget Estimate of 1896-97. There are reductions of Rx. 130,700 in Exchange Compensation Allowance, Rx. 195,300 in the pay of the British Troops, and Rx. 8,400 in the cost of Australian remounts, all due to the rise in the rate of exchange. Lastly, considerable reductions of the grants of the Commissariat, Clothing, and Ordnance Supply Departments have been enforced.

On the other hand, the high prices caused by the scarcity have necessitated increased provision, to the extent of Rx. 399,300, for the cost of food for men and animals and for compensation for dearness of provisions. We hope that this, like other provisions of a similar kind under other heads, may prove to be excessive.

160. As explained in paragraph 162 of the Financial Statement of March last, Special Defences the expenditure on Special Defences has now been practically completed. Any expenditure of this nature in India which may be required in future will be incurred from the grant for Military Works.

161. The rate assumed in the Budget Estimate as the average rate, with 18-17-98. reference to which Exchange Compensation Allowance will be paid, is 1s. 23d. Exchange Compensation As the rate for this purpose in the Budget Estimate of 1846-97 was 1s. 13d., Allowances. there is a considerable saving under most heads on this item of expenditure, amounting in all to Rx. 315,700.

162. The estimate of sterling receipts in England does not differ appre- 18.7 98. ciably from that for 1896-97.

103. The sterling expenditure will exceed the amount taken in the Budget England. Estimates of 1896-97 by £179,100.

The heavy expenditure on the construction of Railways and on Famine England. Relief has seriously diminished the amount of money available in India to meet the drawings of the Secretary of State : it has therefore become necessary to reduce the sales of Council Bills from £16,500,000 to £13.000,000, and for the Secretary of State, in order that he may be able to moet his disbursements. to borrow £3,500,000 in London, in addition to replacing the India Bills for £,1,000,000 which he was able to discharge without replacement this year. sterling interest payments are consequently increased by £61,400. There is an increase of £45,000 in the purchase of stores for the Telegraph Department: it was mentioned in paragraph 124 of the Financial Statement of March last that the stock of stores requires replenishing. There is an increase of £100,500 in the charge for interest on Capital deposited by Railway Companies: the programme of Railway construction sanctioned by the Secretary of State, in addition to the direct borrowing of £3,500,000 by him, necessitates the raising of guaranteed loans by Railway Companies to the extent of £2,050,000, and the interest on them has to be met and charged in the Railway Revenue Account. Under Army, the payments to the War Office are in excess of the Budget Estimate of 1896-97 by £30,000 for Effective Services, and £21,500 for Non-Effective Service: the other Non-Effective Sterling charges are in excess by £44,100; but, on the other hand, the other. Effective charges are less by £150,700, the larger part of the reduction being under Stores.

164. In 1897-98 the charge for Exchange on the net Sterling Expenditure is 1817-98. less than in the Budget Estimate of 1896-97 by Rx. 1,225,700. The net Sterling Exchange. Expenditure is more than in the Estimate of 1896-97 by £180,200, and the exchange on this difference at 134d. the rupce is Rx. 134,300. The direct saving from the rise in the rate of exchange from 134d, to 14:46d, the rupee is therefore Rx. 1,360,000.

# Section IV.—Examination of the Estimates under the more important. heads of Revenue and Expenditure.

#### LAND REVENUE.

The state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the s	Accounts,	Accounts,	Accounts,	1890	5-97.	1897-08,
	1893-94.	1894-95.	1895-96.	Budget.	Revised.	Budget.
		-			- 1 1	
Revenue-	Rx.	Rx.	Rx.	Rx.	, Rx.	Rx.
Including that due to Irrigation— India, General	175,044	143.350	: * 145,711	150,000	. 151.800	153,100
Central Provinces	692,222	658 389	; 767,332.	; 864,660	600,000	000,000
Upper Burma	722,809	708,181	757,019	797,000	: : 635,000	027.400
Lower Burma	1,609,106	1,658,524	1,727.985	1,760,000	1.780,000	1,795.500
Assam	561,728	602,190	597,671	614,200	000,000	614,600
Bengal	3,871.432	3.890.04.	3,905.221	3,89 <b>4.70</b> 0	; 3,92 ),000 ;	3.925,000
North-Western Provinces and Oudh	6,054,373	5,872,603	0,134.442	! - 6.113,900	4.914,200	5.027.500
Punjab	4445-535	2.410.721	3440,115	2.457,100	2,362,200	2,361,000
Madras	5.488.492	. 2.204.408	5,502,141	5,601,700	, 5 <b>,207,700</b>	5,770,000
Bombay	4,715,794	4-555-037	4 954,082	4.770,000	4.351,200	4.805.700
					-	_
FOTAL .	. ,26,336,535	26,184,411	2/3022.019	27,023,200	24,501,100	26.380,700
			-	-	-	<u> </u>
Shown under XXIXIrrigation	740.026	776,139	821,664	929,990	891,900	940.500
Shown under 1Land Revenue	25.189.099	25,408,272	20,200,, 55	26,003,300	° 23.000,200	1 25,640, <b>2</b> 00
	-	1			}	
Expenditure—	ı	,			•	
	, 1,8 <u>35,6</u> 60	1.845.760	6.81 s.70a	. 1,900,209	1,875,600	!   1,898.700
Other Charges		2,202,372				
<u>.</u> .	3		-11 14 /			1
	-			-		
TOTAL	4.021,613	4.049.132	4,007,117	4,175,800	4,094,100	4,166 700
	<u> </u>	1	•		1	}

of the famine. In paragraph 138 of the last Financial Statement the fact was noticed that the progress of Land Revenue had received a check in consequence of the failure of the cold-weather rains in Northern India. The failure of the monsoon of 1896 has now caused wholesale retrogression, and the total Land Revenue this year is reduced to an amount lower than any year since 1891-92. A partial recovery is hoped for next year, but we cannot expect to collect a Land Revenue of the full present normal standard until another year has passed. The amounts of the loss of Land Revenue in each Province are stated in paragraphs 103 and 136.

#### OPIUM.

	Accounts,	Accounts,	Accounts.	159	5-9 <b>7</b> •	1897-98,
	1893-94	1894-95.	1895-90.	Budget.	Revised.	Budget.
Revenue— Bengal—Sale of Opium	Rx. 4,808,376	Rx. 5,321,390	Rx. 5.240.349	Rx. 5,070,000	Rx.	Rx.
Bombay—Pass Fees	1,600.530	1,801,258	1,655,907 227,606	1,590,000	1.305.100 228,200	1,400,000
TOTAL . Rx.	6.627,571	7,323.757	7,123.922	6.895.300	0,386,700	5,816,200
Expenditure— Payments to Cultivators including purchase of Opium Rx. Other Charges Rx. England	1,679,776 194,722 1,278 831	1,417.713 195,792 1,419 1,181	1,867,400 200,573 550 418	2,340,000 253,900 800 600	2.295.700 208,200 900 000	2,400,000 254,000 400 300
TOTAL . Rx.	1,876,607	1,616,105	2,068,941	2,595,300	2,505,400	2,654,700
Statistics — Bengal — Chests sold	43,353	39-780 1,338	<b>37.</b> 695	39 <b>,000</b> 1, <b>3</b> 00	39.000 1,243	
Chests in Balance, March 31st Reserve, December 31st	40,506 31,745	33,329 25,293	35,953 23,551	•••	45,041 29,592	•••
Bombay— Chests passed for export . Rate of Duty	1,814 26,6753 600	29,377) 600 & 650	25,475b	24,461 650	31,250 £ 650 & 600	23,3334

166. Falling prices for Bengal Opium and a languishing export trade in Malwa Opium account for the diminished Opium Revenue shown above. What the reasons for those conditions are we do not venture to say with any confidence, but what information we have leads us to fear that increased production of Opium in China and more successful competition of the Chinese with the Indian drug are mainly responsible. Detailed explanations regarding Revenue will be tound in paragraphs 105 and 139, and regarding Expenditure in paragraphs 123 and 147.

SALT.

						Accounts,	Accounts,	Accounts,	1890	i-97•	1897-aS,
					; !	1893-94.	1894-95.	1895-90.	Budget.	Revised.	Rudget.
						Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Northern Indi	उ (स)	•	•	•	• ;	1,838,656	1,894,320	1,905.325	1,930.000	1,000,000	1,47,800
Burma (b)	•	•	•	•	•	167,590	118,989	156.032	105,000	140,800	150,000
	•	•	•	•	٠	2,374.133	2,458,219	, 2,488,620	2,470,000	2,477,500	2,505,400
Madras (a)	•	•	•	•	• !	1,620,776	1,795,354	1,997,480	1,820,000	1,709,000	1,840,200
Bombay (a)	•	•		•	•	2,218,721	2,398,867	2,314,379	2,315,000	2.210,000	2,290,600
			To	FAL	•	8,228,870	8,665,749	8,861,845	8,700,000	8,438,200	8,734,000
Charges	•		•		•	474,405	498,415	521,044	566,900	529,100	570,200

(a) Chiefly excise on local manufacture. [ (b) Chiefly duty on imported salt,

167. The failure of Revenue this year may be ascribed, except in Burma and Madras, to the scarcity and the plague (see paragraph 106). Next year a recovery is expected, and there will also be an increase of about Rx. 50,000 from the enhancement of the duty on Kohat Salt from 8 annas to R2-8 a Lahoui

maund. That increase was ordered from the 15th of July last, the main object being to enable the Government to abolish—it is hoped at an early date—the troublesome Indus protective line, the maintenance of which is necessary so long as there is a material difference in the rates of duty on Cis-Indus and Transludus Salt. The measure has produced no increase of Revenue this year, because ample notice was intentionally given of the change and very considerable clearances were effected before the enhancement took effect; but those stocks must now be nearing exhaustion, and an increase of Revenue will certainly be realised next year.

The saving in Expenditure in 1896-97 occurs chiefly in Madras Rx. 26,400: the Madras Government usually overestimates the amount required for expenditure under this head. The charges of the Northern India Salt Department are also less than the Budget Estimate by Rx. 8,000, the manufacturing charges at Sambhar having been lower than expected. In Bengal Rx. 5,000 was provided for a preventive establishment in the salt-bearing districts other than Orissa, but the measure is not yet matured. A provision of Rx. 20,000 is made for the same purpose in 1897-98. After long and careful inquiry the Government of Bengal has been convinced that extensive illicit dealings in Salt are prevalent in some of the coast districts, and it is hoped that a scheme to protect this important branch of the Revenue in Bengal may be matured and sanctioned in time to be brought into operation in 1897-98.

#### STAMPS.

			Accounts.	Accounts, 1594-95.	Accounts.	r896-97.		1897-08,
			1893-94.		1895-96.	Budget.	Revised.	Budget.
Revi	en u e.				1		and the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of th	
Court Fees and Pla Commercial and oth Other Revenue		:	3,063,463 1,368,399 77,489	3,162,521 1,383,285 79,874	3,224,216 1,418,875 83,964	3,228,800 1,422,900 81,000	3,232,600 1,451,100 87,800	3,277,500 1,476, <b>6</b> 00 82,400
	TOTAL	. Rv.	4,509,351	4,625,680	4,727,055	4.732.700	4,771,500	4.836,500
Charges - India England (Stores) Exchange	· ·	. Rx. £ . Rx.	02.124 28.875 25,263	93.211 45.103 37.525	43,402	96,60 <b>0</b> 46,000 34,300	95,400 41,000 27,100	97,300 29,800 19,700
	TOTAL	.Rx	156,562	175,839	171.694	176,900	163,500	146,800

168. The only explanations required under this head will be found in paragraph 142 above.

EXCISE.

-				71011713,				
		1	Accounts, 1893-94.	Accounts, 1894-95.	Accounts,	180  Budget,	6-47.	1897-98, Budget,
Revenue Bengal North-Western Provin Madras Bombay Other Provinces	. •		Rx. 1,214 817 572,202 1,287,466 1,071,765 1,242,323	574-554 1,367,157 1,100,897	Rx. 1,337,850 540,450 1,438,405 1,164,147 1,232,556	Rx. 1,330,000 505,000 1,445,000 1,160,000 1,244,700	330,000   1,355,000 565,000   410,000 445,000   1,480,000 160,000   1,100,000	Rx. 1,345,000 500,000 1,530,000 1,100,000 1,204,100
	TOTAL	•	5,388,573	5,527,676	5,722,417	5,744,700	5,613,200	5,679,100
Charges	. 102.	•	193,375	192,809	207,957	221,500	212,800	211,400

169. The usual development of Excise Revenue has been checked by the famine. Reference for details may be made to paragraphs 107 and 138.

### PROVINCIAL RATES.

a a a a a a a a a a a a a a a a a a a	Acounts	Accounts	Accounts,	 189	 6-97.	1897-08,
	Accounts, Accounts, 1893-94. 1894-95.		1895-96.	Budget.	Revised.	Budget.
REVENUE.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
District Local Funds	2,080,643	2,074,933	2,184,443	2,151,800	2,696,200	2,206 306
Provincial Cesses, including Famine Insurance	690,918	692,610	<b>664,</b> 081	692,600	054800	599,260
Village Service and Patwaris	608,886	643,059	734,443	693,200	669,400	003,180
Other Cesses	134,124	129,652	124,038	132,200	117,600	134,600
fotal .	3,514,571	3.541,154	3,707,005	3,669,800	3,538,600	3.621.700
Charges	53,809	56,438	52,675	56,600	52.800	54.600

170. This Revenue has suffered, with Land Revenue, from the famine.

### CUSTOMS.

	Accounts.	Accounts.	Accounts.	1 189	9-97.	1807-08,
1	1873-94.	15:4-95.	1895-90.	Budget	Revised.	Budget.
	Rx.	Rx.	Rx.	Rx.	Rx	Rx.
IMPORT DULIES-						
Arms, Ammunition, and Military						
Stores • • • •	35.133	32.238	33,807	32,100	33,400	33,000
Liquors-Spirits	520,505		591,003	546,700	554,500	581,300
Other sorts	60,046	61,657	71.583	63.800	68,000	00,500
Articles of Food and Drink	18,871	290,515	311,108	312,300	303,700	310,700
Chemicals, Drugs, Medicines, etc.	3,498	92,740	102,307	97.200	101,000	08,500
Silver Bullion and Coin	3,(97)	340,192	355,869	7.70,00 <b>0</b>	350,200	245,200
Other Metals and Manufactures						
of Metals	30,230	206.723	257.8 <b>7</b> 1	224,900	2,34,100	239.800
Oils ,	203,868	323,72/	408,600	307,700	309.300	391,800
Manufactured Articles Raw Materials and Unmanufactured Articles	30,987	586,135	{ 541,046 113,027	} 648,200	611,000	660,70n
Cotton Goods .		38 <b>5,26</b> 8	1,183,443	904.700	905,300	<b>90</b> 4,000
TOTAL IMPORT DUT BS	987.835	2,887.147	3,970,804	3,477,000	3,590,500	3,532,400
Excise Duty on Cotton Goods	•••	10,302	03.915	115,000	111,500	109,100
EXPORT DUTIES-	ì			1		
Rice .	663,026	906,538	930,616	838,700	758,000	800,000
Land Customs and Miscellaneous	31.512	50 <b>,8</b> 78	51,943		50-700	50,404
GRAND LOTAL	1,682,373	3.854.955	5,017,278	4,431,400	4.516.700	4491 900
Charges	143,736	174-547	202,948	207,300	202,000	210,700

171. The two important variations under this head are the continued high imports of silver and the falling-off in the exports of rice which has been largely diverted to India in consequence of the scarcity. The other heads will realise this year fairly closely the amounts estimated last March. For next year the imports of silver are taken lower than the actuals of the last three years, as it is not yet considered safe to estimate that these represent the normal annual imports,

and the rice exports are taken about Rx. 50,000 higher than in the Revised Estimate for 1896-97. The duties on cotton goods are also taken approximately at the same amount as in 1896-97: it is quite possible that one effect of the scarcity and distress in India may be to cause a considerable reduction in the imports of cotton goods, but it is not considered necessary to assume this for the estimate, especially as the estimate as a whole is moderate and cautious.

#### ASSESSED TAXES.

<u> </u>	=				1896-97.		
	Accounts, 1893-94.	Accounts, 18.14-95.	^ Accounts, 1895-96.	Budget.	Revised.	189 <b>7-98,</b> Budget.	
Deduction by Government from	3	Rx.	Rx.	Rx.	Rx.	Rx.	
Salaries, Pensions, and Interest payments Other Collections	435,138 1,304,033	459,557 1,348 503	447.688 1,387,501		442,400 1,413,100	445,000 1,405,300	
TOTAL .	1,739,171	1,808,050	1,835,189	1,843,200	1,855,500	1,850,300	
Charges	31,060	29,771	29,868	31,400	30,300	32,700	

172. This Revenue also has suffered from the famine and plague. In Bombay the receipts are expected to fall short of the Budget Estimate of 1896-97 by Rx. 12,700 this year and Rx. 30,200 next year; in the North-Western Provinces and Oudh, by Rx. 7,500 and Rx. 5,000; and in the Punjab, by Rx. 2,000 this year. The other Provinces show moderate progress.

#### FOREST.

	-		-					<u></u>			
						Accounts, 1893-94.	Accounts, 1894-95.	Accounts, 1895-96.	Budget,	F97. 	1897-79, Budget.
Revenue Expenditure	:	:	:	:	•	Rs. 1,723,022 900,407	Rx. 1,631,548 913,449	Rx. 1,660,504 911,161	Rx. 1,732,300 1,045,820	Rx. 1,768,500 999,900	Rx. 1,756,200 1,076,100
			1	NET.		816,615	718,099	749,343	686,500	768,600	680,100

173. This is another head which is suffering from the effects of the famine and from measures taken to relieve the famine-stricken population. The Revenue this year will fall short of the Budget Estimate by Rx. 34,700 in Bombay, Rx. 35,800 in the Central Provinces, and Rx. 16,700 in the North-Western Provinces and Oudh. On the other hand, there are increases of Rx. 74,500 in Burma, Rx. 32,600 in Madras, and Rx. 12,600 in the Punjab. The results for next year are slightly better, and similar in distribution to those for this, except that the very high Revenue in Burma is not assumed to be likely to recur.

### INTEREST RECEIPTS.

		Accounts.	Accounts, Accounts,		1896-	97.	1807-98,
		1893-94.	1894-95.	1895-96.	Budget.	Revised.	Budget.
India England . Exchange	. Rx.	10,041	808,121 3,789 3,152	801,267 13,516 10,269	839,600 5,000 3,700	918,900 101,400 67,000	\$33.00 5,00 3,30
TOTAL	. Rx.	875,487	815,062	825,052	848,300	1,087,300	841,30

174. The increases in 1896-97 are explained in paragraphs 112 and 131. It is not considered safe to count on receiving similar special receipts next year.

# INTEREST EXPENDITURE.

	-				-	
	Accounts.	i Accounts.	: Accounts,	1896	5 <b>-07.</b>	1897-98,
	1803-94.	1594-95.	1895-96.	Budget.	Revised.	Budget.
Interest on Debt— India .  Deduct charged to—	4.273,814	4.573.871	3,731,433	3,707,000	3.745,000	3,878,200
Irrigation . ' Railways .	1,165,558 3:340-574	3,517,197	1,22 <b>2,4</b> 09 3,686,287	1,254,100 3,926,900		1,285,000 4,098.800
Balance charged to Interest Rx. England £ Exchange Rx. Interest on other Obligations—	238,318 2,505,280 1,628,094	- 137,441 2,611,921 2,173,077	-1,177,263 2,622,695 1,992,644	-1,474,000 2,656,400 1,980,200	-1,373,600 2 630,800 1 736,300	—1,505,600 2,717,800 1,793,800
On Savings Bank Balances Rx. Other items — micluding Ex-	367,966	296.968	338,497	328,800	148 <b>,</b> 500	350,000
change . "	183,347	179,492	268,226	185,300	114,100	194600
TOTAL . Rx.,	4.446.369	5.124.017	4-044-799	3,676,700	3-456,100	3,550,000
Debt outstanding, March 3181— Sterling £	114.113,792	116,005,826	115,903,732	116,090,526	114.984,932	119,484,932
Rupec Debt— 4 per cent Rx. 3; per cent 7 3 per ut 7 Other Debt 7	100,706,332 3,551,280  1,288,466	5.556.046 95.492.040  3.324.754	5,436,298 90,462,450  1,8,0,180	107,507,640	5,190,228 90,014,346 10,035,806 2,071,200	5,070,128 00.014,340 14.035,860 1,016,200
Savings Bink Balances . "	10,322,541	10,533,018	11.121,252	11,862,618	•	11,308,152

175. The figures for 1896-97 have been explained in paragraphs 118, 124, and 132. The heavy borrowing to which it has been necessary to resort both in India and in England explains the increase of the total charges for Interest on Debt: that involves a permanent annual addition to the expenditure. The distribution of the total between Ordinary and Public Works Debt is explained in paragraphs 118 and 154.

POST OFFICE, TELEGRAPH, AND MINT.

			Accounts.	Accounts.	Accounts,	18u6-	97-	1897-98,
			1893-94.	1894-95.	1835-96.	Budget.	Revised.	Budget.
Post Office— Revenue Expenditure .		:	Rx. 1,561,263 1,557,457	Rx. 1,631,815 1,606,281	Rx. 1,713,495 1,643,798	Rx. 1,770,700 1,692,600	Rx. 1,772,800 1,714,100	Rx 1,827,300 1,749,300
	NET	•	+3,806	+25,534	+69,697	+ 78,100	+ 58,700	+78,000
TELEGRAPH Revenue Accounts Revenue . Expenditure .	: :	:	959,096 684 782	978,697 732,044	1,085,040 737,997	1,106,400 795 200	1,078,200 775,000	1,088,00
	NET	•	+ 274.314	+ 246,653	+348,033	+311,200	+302.300	+305,500
Capital Expenditure		•	217.351	75:994	159,946	192,500	179,000	306,500
Mint- Revenue Expenditure .	: :	:	227-355 91,080	35,106 51,946	40,918 53,229	37.200 52.900	141,000 59.400	67 500 53,200
	NRT		+ 136,275	-16,840	-12,311	15.700	+81,600	+14,300

- t76. The Post Office receipts continue to increase satisfactorily. But both this year and next the increase of expenditure is specially heavy: this is due to the famine, the high prices necessitating payment of compensation for dearness of provisions to postal servants on low pay and larger expenditure on the feed of ponies and bullocks employed on the Passenger and Bullock Train Services.
- 177. The progress of Telegraph receipts has undergone a temporary check. The traffic has not been brisk this year: both this year and next there is a loss of revenue owing to its having been deemed right to reduce the rent charged to Railways for the use of wires and instruments; and next year it is expected that certain arrangements which are in contemplation for the quicker delivery of messages classed as "deferred" may reduce the receipts by causing a larger use of "deferred" instead of "ordinary" messages.
- 178. The figures of Telegraph expenditure on Revenue Account are normal. The large increase of Telegraph Capital Expenditure is necessitated by the rapid rate of the construction of Railways, as Telegraph lines must be constructed on all new Railways.
- 179. The increase in the Mint receipts in 1896-97 has been explained in paragraph 110; the expenditure is slightly increased by the large amount of work in the coinage of copper and small silver; the receipts under Gain on copper coinage will be higher than usual next year also, as the demand for copper will continue until it is possible to close the Famine Relief Works; this gain is taken at Rx. 50,000 in the Budget Estimate of 1897-98 as compared with Rx. 122,000 this year.

## CIVIL DEPARTMENTS.

		Accounts,	Accounts.	Accounts,	1806	-97 -	. 0
		1593-14.	1504-95.	1805-90.	Budget.	Revised.	r807-08, Budget.
		;	-		,	-	
(India		1.519.132	1,586,216	1,594.089	1,575,800	1.591.300	1,573,000
General Administration 3 Engli	and.	265,512	<b>273-3</b> 03	-43.955	251,6xio	261,600	256,400
CExch	ange	172,742	227.384	185.350	187,500	172,600	160,200
Law and Lucrice S Cour	s .	2.996.160	3,070,575	<b>3,</b> 690,807	3,112,400,	3,002,100	3.119,300
Law and Justice Jails	•	924.053	605.140	956.762	972,300	1,071,400	1,010,700
Police		3,919.785	3,080,003	4,040.817	4.113.000	4.138.300	4.184.300
Marina (Imperial (a)		595,675	531,281	547-702	578,400	557.800	515,500
Marine Provincial		158,581	141,301	145,410	$167,100_{1}$	105,000	176,100
Education		1,471,761	1,511,223	1,530,480	1.648.100	1,501,300	1,626,200
hodesiastical		176,6021	185,521	192,410	195.700	18 <b>9.</b> 800	193.700
Medical		979.122	1.015.230	1,030,915	1.073.000	1.005,800	1,076,800
Political		465,828	807.584	1.062,153	αδαιδοοί,	999,000	983,000
Scientific and Minor Departmen	is .	402,287	501,388	495-071	542,200	525 80C	5,2,100
		i			- ,	i	-
TOTAL RX.		14,637,840;	14.835.200	15,172,860	15,399,500	15,383,300:	15,407,800

(a) Includes Upper Burma charges up to 1896-97.

- 180. The rise in the rate of exchange will diminish the expenditure under most of these heads by reducing the charges for Exchange Compensation Allowance and for exchange on sterling transactions. On the other hand, the charges under nearly all of them are increased by the rise of prices caused by the scarcity.
- 181. It will be noticed that, with the exception of Jails and Police, the increase of expenditure under the several heads is at a much lower rate than the usual annual increase: indeed, excluding those two heads (and on the other side the Exchange on sterling expenditure), the total expenditure is less than the Budget Estimate of 1896-97. The severe strain thrown on the Revenues, both Imperial and Provincial, by the famine has rendered necessary the exercise of rigid economy wherever economy is possible.

182. The expenditure on Jails is specially high both this year and next: the rise in prices, besides causing expenditure on compensations for dearness of provisions, as under the other heads of the group, increases the cost of the prisoners' rations. Under Police the expenditure on compensation for dearness of provisions is higher than under any other head; and it is also necessary to continue the progress already begun in costly schemes of improvement in Police administration.

### MISCELLANEOUS CIVIL CHARGES.

	Accounts.	. Accompts,	Accounts.	1896	·-97•	1897-98,
	1893-94-	1894-05.	1895-96.	Budget.	Revised.	Budget.
Territorial and Political Pensions. Civil Furlough and Ab- senter Allowances—	508,443	471.077	454.082	455,500	443.400	435,900
India	1,548 197,531 128,362	1,271 220.051 183.578	703 223:537 169,837	1,100 226,000 168,500	700 228.000 150,500	900 226,000 149,200
ances and Pensions— India England Exchange Stationery and Printing Miscellaneous	010.547 1.784.051 1.159 303 083,151 273.831	044.865 1,788.608 1,488,343 605.186 1 271.823	069.146 1,517.004 1,381.029 685.187 232.027	907,4 <b>00</b> 1,846,500 1,376,500 715,500 <b>242,8</b> 00	1,001,100 1,873,000 1,236,200 003,100 230,900	1,026,100 1,884,200 1,243,600 704,700 242,400
TOTAL RX	5,646,877	- 6,065,705	5.933.332	6.030,300	5,862,900	5,913,000

183. The characteristics of the expenditure under this group continue the same as explained in previous Financial Statements.

# FAMINE RELIEF AND INSURANCE.

	Accounts,	Accounts,	Accounts,	189	h-1:7.	1867-98,
,	1893-94	1594-95.	1895-90.	Budget.	Revised	Budget,
Famine Relief Construction of Protective Railways Ditto ditto Irrigation	Rx. 496 1,060,954	Rx. 10,258 556,867	Rx. 18,301 529,807	Rx. 75,000 473,500	Rx. 1,905,700	<b>Rx.</b> 3.641,260
Works	<b>5</b> 6, <b>3</b> 51	43,110	38,317	50,000	47 200	<b>2</b> 5.ი <b>ი</b> ა
	1,117,801	610,235	586,485	598,500	2,012,900	3,000,200
Net Charge on account of the Bengal- Nagpur and the Indian Midland Railways shown in the Railway Revenue Account	371,768	38 <b>9,</b> 765	413.515	401,500	435,600	45h.500
TOTAL EXPENDITURE CHARGEABLE TO THE FAMINE GRANT	1,489,569	1,000,000	1,000,000	<b>1,000,</b> 0, 0	2,448,500	4,122,700

184. This expenditure is the main feature of the finances of both years, and has been so fully discussed in preceding paragraphs of this Statement that it is unnecessary to add anything here, except to notice that as the direct charges for Famine Relief largely exceed the limit fixed in normal years for the Famine Insurance Grant, it has been necessary to remove the charges for the construction of Protective Railways from the head: the expenditure on them, however, is being continued, the charges being shown under Head 48 of Expenditure not charged to Revenue, a course which is permissible as the Railways are expected to yield a return of 4 per cent when completed.

## RAILWAY REVENUE ACCOUNT.

				~	-				-
				Accounts	Accounts,	Accounts.	1800	-97-	1807-08.
				1893-94.	1894-95.	1895-96.	Budget.	Revised.	Budget.
STATE RAILWAYS Gross Receipts .	•	•	Rx	16,879,107	18,152,153	18,558,699	18,322,100	17,525,000	18,023.700
Working Expenses			Rx.	8,263,975	8,791,031	9,040,836	9,010,800	8,825,000	9.027,300
Interest and other Ch	arge	s		•			,		_
India		•	Rx.	<b>3,3</b> 58,968	3,532,222	3,700,813	3,943,100		4,118,300
Fingland .	•	•	Æ R×.	3,550,503 2,332,751	3,584,284	3,586,219 2,724,6 <b>99</b>	3 612,000 2,692,600	<b>3.6</b> 29,950 <b>2</b> .395,700	3 <b>.702.40</b> 0 2 <b>.443.</b> 000
Exchange .	•	•	IXX.	-133-1/31			2,092,000	2.3931700	
Net Result .	•		,,	666,180	<b>—</b> 7 <b>37.4</b> 50	493,864	- 936,500	<del></del> 1,205,000	<b>—1,2</b> 07,000
GUARANT BED RAILWAYS Net Traffic Receipts			Rx,	3,383,812	3,050,311	3,275,238	3,233,000	2,610,000	2,030,000
Surplus Profits, Inter other Charges—	est a	nd						- 1	
India	•		•;	607,753	638,588	533-137	632,400		
England .	•	•	£ Rx.	2,154,720		2.161,563	2,160,700	2,100,900 1,126, <b>2</b> 00	
Exchange	•	•	Kx.	1 400,277	1 792,688	1,642,290	1,610,700	1.120.200	1,4,7,,0,4,
Net Result .		•	••	- 778 938	-1,535,679	-1,061,752	- 1,170,800	<del></del> 1,405.700	<b> 1.281.4</b> 000
Other Receipts . Other Charges .	:	•	"	34 <sub>1</sub> 054 124 430	41,694 117 054		28,100, 195,200	•	28 70c 296,2 · ·
Statistics— State Railways — Capital Expenditu	re te	5 M	arch			<del></del>	-	ا مستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل المستقبل الم	<del></del>
Expenditure by G Ditto by C Outlay on the East	omp.	unie.	٠.	114,277,052 24,261,3,5	118 <b>,7</b> 18,037 24,937,833	122,701 781 25,741,568	128,879,437 28,980,133	140.535.081 27.854.108	172,137,151 2010 000,04
way from deben by the Company	ture	· 12	nsed	•••		271.698	•••	1.708.008	2-370-708
	тог	`AL		138.538,387	- 143,655,870	148,095,047	- 157,859,570	150.005.547	 164.816.347
Miles open on Apr	1 1			13,461	13,806	14,146	14,872	14.721	15, (65
Guaranteed Railways Miles open on Apri		•		2.587,	<b>2</b> ,587	<b>2,</b> 587	2,587	2,548	2,588

185. The variations in the Estimates of the Receipts, Working Expenses, Interest, and Surplus Profits and other charges in India have been explained in paragraphs 104, 118, 126, 127, 137, 151, and 156. The increase in the sterling interest charge of State Railways occurs on the Capital deposited by Companies, and is due to the fact that borrowing through Companies is necessary in order to carry out the programme of Railway Construction which has been sanctioned. The rise in the rate of exchange causes a large saving in the Exchange on the sterling charges, and this makes the figures in the line for Net Result in the above table appear much more favourable than they in a sense really are.

As already explained, the poorness of the results of the Railway Revenue Account may be entirely ascribed to the scarcity and the plague. As soon as the clouds of famine and plague disperse, the Railway Revenue may be expected to advance very rapidly.

#### IRRIGATION.

_	Accounts.	Accounts	Accounts,	1896-97.		1897-98,
ikrigation.	1893-94.	1894-95.	1895-90.	Budget.	Revised.	Budget.
Major Works.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Revenue Direct Receipts .	1,349.685	1,370,587	1,279,408	1,743,700	2.090,200	1,968,100
Land Revenue Working Expenses	746.926 788.957	776,139	821,664	929,900	801,900	940,500
Expenditure . Interest	1,165,558	799,759	787,301	1,251,100	876,100 1,253,400	≔ 859,800 ⊑1,285,000
		! == =	-	·		
NET .	+142,096	+152,852	+91,362	+598,800	+858,600	+703,800
Minor Works,			0.00			
Receipts-Direct	199,798	192,080	198,881	200,700	212,600	213,900
Expenditure	908,052	958,906	966,601	1,128,800	1,122,100	! 966,9co
STATISTICS OF MAJOR WORKS.		<del>-</del>				!
Capital Outlay to March 31	29,679,280	30,343,404	,31,101 <b>,5</b> 56	31,921,104	31,897,656	32,675,756

186. It has been explained in paragraphs 109 and 141 above that the increases in the receipts from Major Works are due mainly to the failure of the rains: the same is true of the smaller increases in the receipts from Minor Works.

In 1897-98, notwithstanding the need for economy in view of the general position, it is not possible to avoid some increase in the Working Expenses of Major Works, as new works are being constructed from borrowed money every year, and these must be maintained; but a considerable reduction has been effected in the expenditure on Minor Works.

187. The financial results obtained during 1894-95 and 1895-96 from Irrigation Works for which capital and revenue accounts are kept are given below:—

							1894-95.	1895-96.
1	Major	Wor	KS.				- D	!
Capital Outlay-	-			_			Rx.	Rx.
Direct and Indirect	•	. {	During To end	the ye l of ye <b>a</b>	ar . .r	•	695,032 31,731,986	788,99 32,520, <b>7</b> 0.
Revenue Account-				•			<u> </u>	
Gross Revenue Maintenance and Wo	rking	•	•	•	• •	•	2,182,413 888,558	2,134.24 872,87
				Net R	evenue	•	1,293,855	1,261,370
Interest	•	•	•	٠		•	1,194,115	1,222,398
				Net	Profit	•	99.740	38,972
Percentage of net Re	venue	of the	vear on	the Ca	nital O	utlav		·
to end of the year	•	•	•	•	• •	•	<b>4.0</b> 8	3.88
_	INOR	Won	K S				<del></del>	
Λ.	MINOK	WOR	124.					
Capital Outlay-	MINOR			_				
	·		During To end	the year	ar .	•	70,531 4,84 <b>9,733</b>	104,318 4,954,050
Capital Outlay— Direct and Indirect		.{	During To end	the year	ar .	•	70,531 4,849,733	
Capital Outlay— Direct and Indirect	MINOR	.{	During To end	the year	ar .	•	70,531 4,849,733	
Capital Outlay— Direct and Indirect  Revenue Account— Gross Revenue	Minor	.{	During To end	the year	ar .	•	70,531 4,849,733 536,014	
Capital Outlay— Direct and Indirect  Revenue Account—	Minor	.{	During To end	the year	ar .	•	4,849,733	4,954,050
Capital Outlay— Direct and Indirect  Revenue Account— Gross Revenue	Minor	.{	During To end	:	evenue		536,014	4,954,050 513,42

The figures in this table are taken from the administrative accounts. On Minor Works interest on the Capital Outlay is not charged, as the Capital Expenditure is incurred from Revenue.

## BUILDINGS AND ROADS.

				A	Accounts,	تدنيد عدد 1896ء	97.	18.4.0
			Accounts, 1893-94.	Accounts, 1894-95.	1895-96.	Budget.	Revised.	18:)7-98, Budget.
			Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
MILITARY WORKS-								
In Upper Burma		•	150,448	90,467	80,208	85,400	81,000	71.600
Elsewhere .		•	1,030,160	917,484	1,125,930	1,148,000	1,073,000	1,159,300
Deduct receipts		•	45,894	50,654	49,699	50,000	61,100	50,000
	Net		1,134,714	948,207	1.156,239	1,183,400	. 1,09 <b>2</b> ,990	1,181,200
CIVIL WORKS-						, ,	,	
Imperial—			•		† •	1		•
Expenditure .		•	836,288	655,000	76,3,458	\$50,300	820,600	   472,100 
Receipts .	• •	•	59.254	60 <b>,3</b> 65	66,421	59,300	59,600	} 55.200 
Provincial -			 i			: :	- * **********************************	
Expenditure .		•	2,116,812	1,991,074	2,063,159	2,306,000	2,205.900 !	2,291,000
Receipts .		•	<b>2</b> 9 <b>2,6</b> 60	<sup>2</sup> 95,474	305,041	; 274,400	283,000	280,900
Local—				<del></del>	,			
Expenditure .		•	1,677,144	1,698,76 <b>7</b>	1,777,057	1,750,900	1,832,700	1,785,800
Receipts .		•	276,546	276,481	292,671	: 280,900 :	501.000	293,500

188. Regarding Military Works reference may be made to paragraph 128. 189. Under Civil Works the expenditure in 1896-97 on Imperial and Provincial Works has been kept below the Budget Estimates. But the Local expenditure shows a considerable excess in Madras (Rx. 41,100), Bengal (Rx. 42,200), and Bombay (Rx. 37,400).

In 1897-98 the Upper Burma expenditure (Rx. 275,000) is transferred from Imperial to Provincial, as that Province will now be included with Lower Burma in a Provincial Settlement. Allowance being made for that change, it will be seen that large reductions of grants have been enforced both under Imperial and Provincial. The Local expenditure, though higher than the Budget Estimate of 1896-97, is lower than the Revised Estimate.

# ARMY SERVICES.

						<del></del> 1891	5-97.	<del></del>
			Accounts, 1893-94.	Accounts, 1894-95.	Accounts, 1895-96.	Budget.	Revised.	1897-98, Hudget.
EFFECTIVE SERVICES								
Regimental Pay and			00 -	0 00	00 - 01	0.0		_
India England . Exchange .		Rx. L Rx.	7,889,626 1,070,454 695,651	8,348,840 1,100,282 915,417	8,697,465 1,048,930 796,945	8,034,700 1,088,000 811,100	8.615.500 1,065,000 702,900	8,432,400 1,098,000 724,700
	<b>TOTAL</b>	,,	9,635,731	10,364,539	10,543,340	10,533,800	10.383,400	10,255,100
Less-Receipts		,,	12,018	8,040	7,695	<b>7.</b> 700	<b>7,70</b> 0	7,800
	Net	17	9,643,713	10,356,499	10,535,645	10,526,100	10.375, <b>7</b> 00	10,247,300
Commissariat-								
India		Rx.	3.402,755	3,127,955	3,079,399	3,887,800		3,853,000
England Exchange .	• •	Е Кх.	30,864	22,720 18,902	21,838 16,592	1 <b>6,</b> 600 12,400	51,600 34,100	23,300 15.400
	TOTAL	,,	3,453,676	3 169,577	3,117,829	3,916,800	3,929,000	3,891,700
Less-Receipts		1)	443,707	447,666	437,966	448,200	467.700	450.900
	Net	,,	3,009,969	2.721,911	2,679,863	3,468 600	3,401,300	3,431,800
Ordnance –				······································				<del></del>
India		Rx.	830,074	828.120	846,935	970.400		882,900
England . Exchange .		£ Rx.	557,264 362,147	330,784 <b>2</b> 75,207	245,124 186,238	387,500 288,800		
	LOTAL.		1,749.485	1,434,111	1,278,297	1,646.700	1,457,000	. 1,446,900
Less-Receipts.		,,	104,350	- 1	185,562			116,700
	Net		1,645,135		1,092,735		1,328,100	·
Other Herds-								1755,742.00
Expenditure .		Rx.	3,743.641	4,006,466	5,485,002	000,3±0.1	3,6 <b>9</b> 0,000	26.6.450
Receipts	• •	11	190,801	253,59°	235,933	203,500		3,646,400 194,500
	Nei	,,	3,543,840	3.752,867	5,249,069	3.824,500	3,441,800	3,451,000
Non-Briective Ser	VICES-		1	1				:
India		Rx.	938,666		897,135	919,500		918,600
England . Exchange .	•	£ Rx.	2,250,122 1,462,276			2,366,200 1,763,900	2,372,000 1,505,500	2,431,800 1,005,000
	TOTAL	**	4.651,064	5,121,398	4,973,689	5,049,600	4,836,200	4,955,400
Loss-Receipts	• •	**	90,350	103,813	110,855	113,000	112,300	102,400
	Net	,,	4,560,714	5,017,585	4,802,834	4,936,600	4,723,900	4.853,000
GRAND TOTAL-								
India		Rx.	15,964,836		18,120,112	17.480,100	17,205,700	16,068,000
England Exchange .		£ Rx.	4.417,792	4,285,042	4-135,794	4.408,50	4,271,000	4.353.400 2,873.200
	TOTAL	,,	23.253.597				0/24,295,600	
Less-Receipts.	• .	,,	850,226		1	1		881,300
	Net	•,	22,403,371			24,295,80x	;	23,314 200
	-	•	7. 3.37		1			

190. It is not necessary to add anything to the remarks on this head contained in paragraphs 129, 132, 159, and 163.

## SPECIAL DEFENCE WORKS.

191. The following table shows the expenditure on "Special Defence Works":—

										Rx.
To end of	1886-8	7 ·	•	•	•	•	•	•	•	150,400
1886-87	•	•	•	•	•	,	•	•	•	325,626
1887-88	•	•	•	•	•	•	•	•	•	456,017
1888-89	•	•	•	•	•	•	•	•	•	789,595
1889 90	•	•	•	•	•	•	•	•	•	689,481
1890-91		•	•	•	•	•	•	•	•	491,837
1891-92	•	•		•	•	•	•	•		604,848
1892-93	•	•	•	•	•	•	•	•	•	458,060
1893-94	•	•	•	•	•	•	•	•	•	324,974
1894-95	•	•	•	•	•	•	•	•	•	217,86 <b>7</b>
<b>1895-</b> 96	•	•	•	•	•	•	•	•	•	101,349
1896-97, B		Estim <b>a</b>	te Rx	57,5	00 ; R	evised	l Estir	nate	•	123,500
1897-98, B	udget	19	•	•	•	•		•	•	19,400
										4.752,963

192. This head will now be closed so far as Expenditure in India is concerned; but the outlay on armaments for the Defence Works incurred in England will still be charged to it.

# Section V.—Capital Expenditure on Public Works not charged against Revenue.

193. As explained in paragraph 163 of the Financial Statement of March 1896, the programme of Capital Expenditure during 1896-97 was fixed at Rx. 6,730,200 made up of—

										ĸx.
Railways	•		•	•		•	•	•		5,980,200
Irrigation.	•	•	•	•	•	•	•	•	•	750,000

Of the Railway grant, Rx. 473,500 was shown against the Famine grant as expenditure on Protective Railways.

During the course of the year the Secretary of State, in dealing with the question of the manner in which funds should be provided for the construction and development of Railways in the hands of Companies, expressed his willingness to agree to the expenditure of a sum of about 27 crores of rupees upon the extension of Indian Railways during the years 1896-97, 1897-98, and 1898-99. The Government of India thereupon drew up a forecast of the expenditure they proposed to incur during these years, and explained that, in view of the works already sanctioned and commenced during 1896-97, they found some difficulty in placing the total at a lower figure than 28 crores, or including the branches of the old Guaranteed Lines 29.66 crores of rupees. This programme, which has been accepted by the Secretary of State, provided for expenditure as follows:—

Rx.	Rx.								
	10,174,700	•	•	•	•	•	•		<b>1</b> 896-9 <b>7</b> .
	10,130,000	•		•	•	•	•	•	1897-98
	7,695,300	•	•	•	•	•	•	•	1898-99
28,000,000	***	•	otal	T					•
1,665,000		•	sions	Extens	lway I	d Rai	antce	Guar	Add—!or
29,665,000	•••	•	TAL	D To	GRAN				

This expenditure was to be provided thus:-

1896-97. 1897-98. 1898-99. Rx. Rx. Rx. From Imperial funds 5,980,200 6,420,000 5,405,300 Capital of Indian Railway Companies 4,194,500 3,710,000 2,200,000 and was to be expended— By State Agency . . 3,629,000 3,320,000 2,705,300 By the Agency of Companies . • **6,**545,700 **6,810,000 4,990,000** 

The expenditure by the Guaranteed Companies was not set down against any particular year, and it is now estimated that very little outlay will be incurred on these branch lines until 1898-99. The whole of the Rx. 1,665,000 may therefore be taken in that year.

In addition to this, it was anticipated that expenditure would be incurred by the Agency of Branch Line Companies and Companies outside the accounts of the Government of India, which brought the total programme for 1896-97 up to a figure in excess of 12 crores of rupees.

The grant of Rx. 5,980,200 for expenditure from Imperial funds was modified during the year by the transfer of the Burma Railways to a Company, with effect from September 1, 1896, the balance of the expenditure of the year from that date, estimated at Rx. 585,400, being met from the Company's Capital.

The Assam-Bengal Railway Company and the East Indian Railway Company were unable to spend their grants, and the Bengal and North-Western Railway Company failed also to spend the amount provided for the extensions of the Tirhoot State Railway. The short expenditure amounted to Rx. 830,400. It was arranged that the expenditure on the East Indian Railway should be charged to Head 48, that head being credited with the amount of debentures raised by the Company; in consequence of the Company having raised Rx. 757,000 more than they spent, the short outlay under 48 was further increased to Rx. 1,587,400, and the Revised Estimate has been taken at Rx. 3,819,900 for Railways and Rx. 737,500 for Irrigation Works.

As regards the expenditure to be met from Companies' capital, which was estimated at Rx. 4,194,500 (including Rx. 737,800 for the East Indian Railway which has since been transferred to Imperial funds), the Indian Midland Railway Company and the Bengal-Nagpur Company failed to spend the grants provided for them, and the Revised Estimate has been taken at Rx. 3,501,400.

The total expenditure of the year, as compared with the Rx. 10,174,700 provided in the forecast, amounts to—

Imperial funds Capital of Indian Railway Companies				Rx. 5,255,900 3,501,400
	Тот	AL	•	8,758.300

In addition to the above sum, the Branch Lines Companies and the other Companies whose accounts are not incorporated in the Government accounts, are expected to spend during the year Rx. 2,118,200, making a total of Rx. 11,228,500 for all Railways in India.

194. As regards 1897-98, the amount provided in the forecast is Rx. 10,130,000, of which Rx. 6,420,000 is to be provided from Imperial funds and Rx. 3,710,000 from Companies' capital. Allowing for the transfer of the Burma Railways to a Company and for the special treatment of the East Indian Railway

debentures, as well as for the provision for expenditure in England on the Assam-Bengal Railway, the Estimate for Capital Expenditure not charged to Revenue has been prepared for—

										Кx.
Railways	•	•	•	•	•	•	•	•	•	5,838,600
Irrigation	•	٠		•	•	•	•	•	٠	750,000
							То	TAL	•	6,588,600

The expenditure on the East Indian Railway from debentures, amounting to Rx. 662,100, should be added to the above figure to give the total outlay on State Railways. In addition to the above, further capital expenditure, as noted below, will also be incurred next year on Railways:—

	Rx.
Capital Account of Indian Railway Companies including the extensions of the Bengal-Nagpur and Indian Mid- land Railways	. 6
land Railways	3,029,300
Branch Line Companies—	
Ahmedabad-Parantij, Brahmaputra-Seltanpur, Mymen- singh-Jamalpur, South Behar, and Tapti Valley Railways	1,609,800
Outside the Government Accounts-	
Bengal and North-Western Railway extensions	8 <b>06,</b> 000
Southern Punjab	724,600
Segowlie-Rakhsal	55,000
Earsi	8,400
	80,000
TOTAL .	6,913,100

The total of the programme for Capital Expenditure on Railways and Irrigation Works in 1897-98 accordingly exceeds 14 crores of rupees.

# 48.—STATE RAILWAYS—CONSTRUCTION.

195. The Budget grant for 1895-96 amounted to Rx. 3,700,000 as under:—

		KX.
Amount provided under "Not charged to Revenue"	•	4,400,000
Deduct-Provision for Irrigation Works	•	700,000
Leaving for Railways under 48		3,700,000

196. The Revised Estimate provided for a total expenditure of Rx. 4,157,000 as under:—

Amount provided under "Not charged to Revenue"	Rx. 4,327,200
Deduct-Provision for Irrigation Works	. 705,000
Leaving for Railways under 48  Provided under "34.—Construction of Protective Rail	3,622, <b>2</b> 00
ways"	
TOTAL	• 4,157,000

against which the actual expenditure incurred amounted to Rx. 3,917,094, thus falling short of the Revised Estimate by Rx. 239,906 and exceeding the Budget provision by Rx. 217,094. Of moneys placed at his disposal up to 30th November 1895 (date of despatch of indents from India), the Secretary of State was unable to spend £108,938, which sum, with exchange and charges upon it, amounted to Rx. 192,664.

197. The amounts provided for Railway Construction this year and next are, as explained above, Revised Estimate, 1896-97, Rx. 3,819,900, and Budget Estimate, 1897-98, Rx. 5,838,600, the distribution of which is as follows:—

					Revised Estimate, 1896-97.	Budget Estimate, 1897-98.
					Rx.	Rx.
Expenditure by State Agency-	-					
Open lines—						
North-Western .	•	•	•	•	435,000	37,700
Oudh and Rohilkhand	ł	•	•	•	63,100	78,500
Burma	•	•	•	•	13,900	•••
Eastern Bengal	•	•	•	•	448,900	272,500
Warora Colliery .	•	•	•	•	<del></del> 6,700	1,800
Umaria Colliery	•	•	•	•	8,200	4,100
Stores transactions	•	•	•	•	-4,100	<b>—</b> 7,6 <b>0</b> 0
Frontier Railway Res	crv	e Mat	erial	•	1,600	***
		ToT	AL	•	959,900	383,409
Lines under construction-	_					
Mu Valley	•	•	•	•	50,600	•••
East Coast .	•	•	•	•	292,800	65,000
Mandalay-Kunlon	•	•	•	•	115,400	• • •
Godavari Bridge		•	•	•	21,000	185, <b>0</b> 00
Rae Bareli-Benares	•	•	•	•	257,100	432,500
Mushkaf-Bolan	•	•	•	•	210,200	***
Mari-Attock .	•	•	•	•	373,700	300,000
Kotri-Rohri .	•	•	•	•	420,100	211,000
North-Western Railw	ay-	-Grac	lient	lm-		
provements.	•	•	•	•	-10,000	***
Bezwada-Madras	•	•	•	•	841,800	800,000
Rajbari-Farecdpur	•	•		•	5,0 <b>00</b>	80,000
Rungpur-Dhubri	•	•		•	•••	50,000
Cawnpore—Gogra	•	•	•		27,500	•••
Lyallpur-Kh <b>ane</b> wal	•	•	٠	•	5,000	80,000
*Bhatinda-Ferozepore	(Cc	nvers	ion)	•	***	90,000
Southern Punjab-Ro	ollir	ng Sto	ck	•	***	222,300
*Shadipalli-Balotra	•	•	•	•	***	<b>90,</b> 00 <b>0</b>
*Agra-Muttra-Delhi Cl	hore	d.	•	•	•••	275,200
Wazirabad-Lyallpur	•	•	•	•	78,700	10,000
		Tot	ΓAL	•	2,688,900	2,891,000
TOTAL STA	TE	AGEN	CY	•	3,648,800	3,274,400

<sup>\*</sup> These amounts are at present held in reserve with the Government of India against the provision in the forecast pending sanction to the construction of the lines.

				Revised Estimate, 1896-97.		Budget Estimate, 1897-98.
				Rx.		Rx.
xpenditure by Agency of Compa	nies—					
Open lines—						
East Indian Railway, in	cluding	exten	1-			
sions .	•	•	•	680,000		1,200,000
Rajputana-Malwa system	1 .	•	•	35,000		65,000
Tirhoot	•	•	•	24,100		110,000
Bhopal	•	•	•	3,000		2,000
Wardha Coal	•	•	•	700		7,500
Dhond and Manmad .	•	•	•	2,500		<b>7</b> ,500
South Indian	•	•	•	15,000		50,000
Guntakal-Mysore Frontic	er	•	٠	2,000		1,000
Madras-Ennore .	•	•	٠	1,000		2,000
Palanpur-Deesa .	•	•	•	1,200		500
	Тота	L	٠	764,500		1,445,500
Lines under construction—						
Land,	Part J	•		45,000		50,000
Assam-Bengal Consti	ruction,	Part l	11	45,000 1,125,600		1,280,000
Tirhoot Railway extension	ons	•	•	220,000		600,000
Rutlam-Ujjain .	•	•	•	<u></u> 1,500		• • •
	Тоты	L		1,389,100		1,930,000
Total Companies'	Agency	7		2,153,600		3,375,500
TOTAL ALLO	TMENTS	5	•	5,802,400		6,649,900
Deduct-Lapses anti-	cipated	or	1			
ordinary gran	-			-34,700		•••
Add—Reserve.	•	•	•	•••		50,100
	T					
	TOTAL	•	•	5,767,700		6,700,000
		Rх.			Rx.	
Deduct—Amount ava from deber raised by Indian Ra	atures East ailway					
Company of Provision for a diture in English on Assam-I Railway to be with under	expen- ogland Bengal e dealt	1,437	,00	00	662,100	
tion S		510	,8	00	199,300	
				1,947,800		, •
Total grant from Imperi	al funds	i		3,819,9 <b>0</b> 0		5,838,600
. J						G. G. 1-11.

# 49.—IRRIGATION—CONSTRUCTION.

198. The figures of the Accounts and Estimates for Capital Expenditure on Irrigation Works not charged to Revenue are—

1893-94,	1894-35,	189 <b>5-9</b> 6,	189	1897-98,	
Accounts.	Accounts.	Accounts.	Budget.	Revised.	Budget.
Rx.	Rx.	Rx.	Rx,	Rx.	Řх.
681,684	594,145	<b>6</b> 99,96 <b>8</b>	750,0 <b>00</b>	737,500	750,000

The difference of Rx. 12,500 between the Budget and Revised Estimates of 1896-97 has been transferred to 48.—State Railways. The Budget Estimate for 1897-98 provides for Rx. 70,000 for the Mandalay Canal in Upper Burma, which was commenced towards the end of 1896-97.

# Section VI.-Ways and Means.

### HOME TREASURY.

199. The following are the usual details of the Home Treasury transactions:—

government of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of th	-s - <del>s-</del> :	= ·= <del>=-</del>	
	Budget, 1896-97.	Revised, 1896-97.	Budget, 1897-98.
RECEIPTS.	£	£	£
Council Bills Permanent Debt incurr d Temporary Debt incurred Capital Receipts from Railway Companies—	16,500,000 2,400,000 2,000,000	15,390,000 2,400,000 1,500,000	13.000,000 3,500,000 2,000,000
for discharge of debt	1,732,900 1,219,100 4,900	871,200 3,072,100 —400	2,441,40 <b>0</b> 2,053,0 <b>0</b> 0 1,400
Add-Opening Balance .	3 <b>,</b> 794, <b>724</b>	3,393,798	2,814,698
TOTAL .	27,651,624	26,536,698	25,810,498
Outgoings.	and the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of t		
Excess of Expenditure over Revenue  Expenditure not charged to Revenue  Permanent Debt discharged  Temporary Debt  Issues to Railway Companies on Capital	15,735,300 1,247,100 2,313,700 2,000,000	15,561,200 1,095,500 2,318,800 2,500,000	15,915.500 1,083,100 
Account— for discharge of debt , expenditure Remittances from India, net— (a) Railway Companies' Remittances	1,732,900	871,200 1,525,900	2,441,400 2,370,700
(b) Family and other Remittances	117,200 194,400	-194,300 43,700	500,500 228,000
Add-Closing Balance .	2,463,824	<b>2,8</b> 14,698	2,271,298
Total .	27,651,624	26,536,698	25,810,498

200. In the Budget Estimate of 1896-97 the net disbursements of the Home 1805-07 Treasury, excluding Loans and Council Bills, were taken at £17,917,200: it was General Summers. proposed to provide £16,500,000 of this by the sale of Bills on India, and to meet £1,330,900 by a reduction of cash balances. Owing to the heavy loss of

Land Revenue caused by the scarcity in November and December last, and the large expenditure on Famine Relief during this cold weather, the Secretary of State, at the request of the Government of India, reduced the scale of his drawings, and it is now expected that the total drawings in the current year will be less than the original estimate by  $f_{1,200,000}$ . The cash balances in the Home Treasury on April 1, 1896 were also less than the estimate by £,400,926, owing mainly to a decrease in the drawings at the end of 1895-96. The total reduction in Council Bills thus amounted to £1,600,926. On the other hand, the net disbursements during 1866-97 are expected to be lower than the original estimate by  $f_{12,050,000}$ , in consequence chiefly of large receipts from Railway Companies. The new Burma Railway Company has paid in subscribed capital to the extent of £1,836,500, and the East Indian Railway Company has issued additional debentures for £,400,000. There have also been the usual savings on the Estimates of Expenditure both by the Government and the Railway Companies. This improvement in his cash balance enables the Secretary of State to discharge without replacing  $f_{ij}(0,000,0)$ 0 out of the  $f_{ij}(2,500,000)$  of the twelve months' India Bills which fell due this year. The payment of that £1,000,000 reduces the cash balance of March 31, 1897, so that it will exceed the Budget Estimate by £350,874 only.

1846-47. Sterling Louis 201. No increase to the sterheg debt has been made in 1896-97, but in accordance with the intention announced in paragraph 173 of the last Financial Statement, India Stock for £2,400,000 were issued in April 1896 in order to discharge £2,000,000 India Debentures and £313,700 South Indian Railway Debentures. Taking advantage of the favourable state of the money market, the Secretary of State decided to issue the new Stock at 2½ per cent, and tenders for the loan were invited on April 28, 1896. The result was satisfactory the total amount tendered was more than £6,000,000; the average rate at which the loan was raised was £103 os. 6d. per cent, and the minimum rate of accepted tenders £102 16s od.

Limberary Debt.

India Bills to repay temporary debt (India Bills) falling due in the year, but, as above explained, it has not been necessary to do this to the full amount, and according to the present programme only £1,500,000 will be raised and £2,500,000 discharged during the year, the additional £1,000,000 being met from cash balances.

Catital of hor wiv

203. The net issues to Railway Companies during 1896-97 were taken in the Budget Estimates at £628,100, but it is now estimated that there will be a net receipt from the Companies of £1,546,200. The following are the details:—

					Budget.	Revised.
RECEIPTS.					$\mathcal{L}$	L
Subscribed capital—						
(a) State Lines .					1,399,000	2,783,100
(b) Guaranteed Lines	•			•	1,550,000	1,153,500
Miscellaneous	•		•	•	3,000	6,700
		To	TAL		2,952,000	3,943,300
Issues.						
For discharge of debentures	·					
(a) State Railways		•	•		582,990	126,500
(b) Guaranteed Lines	•	٠	•		1,150,000	744.400
For Stores, Establishment (	harg	ges, et	c			
(1) State Railways	•	•		•	1,080,200	1,012,700
(b) Guaranteed Lines	•	•	•	•	757,000	513 200
		To	ΓAL		3,580,100	2,397 <b>,10</b> 0
						-

Of the total new capital of £2,949,000 entered in the Budget Estimate, the sum of £1,732,960 was intended for discharge of debentures, leaving £1,216,100 as required for expenditure. Some of the debentures have been renewed instead of being discharged, but the new capital for expenditure according to the Revised Estimate amounts to £3,065,400. This large increase of £1,849,300 over the Budget Estimate is due to the formation of a new Company to take up the Burma Railway from September 1, 1896. As already stated in paragraph 200, the total receipts from this Company on account of subscribed capital are estimated at f, 1,836,500.

The requirements of the Railway Companies for stores, establishment charges, etc., were overestimated, and the programmes of the Companies are always liable to important changes.

204. The Railway Companies whose transactions are above dealt with have Railway separate capital deposit accounts in England, and funds withdrawn in England are Companies' directly brought to account in the Home Treasury. But closely connected with Remittances these are the Remittance transactions of Railway Companies working State lines in India, such as the East Indian, the South Indian, and the Rajputana-Malwa Railways. Advances are made to these Companies in England for the purchase of stores, etc., and the advances adjusted in India by debit to the Revenue Accounts of the lines, but funds raised for Capital Expenditure by the East Indian Railway Company under the authority of the East Indian Railway Company's Act are also treated as remittances. The estimate of the remittances of the Companies was taken at £117,200 in the Budget Estimate, but in the Revised Estimate there is entered a net receipt in England of £194,300. The following are the details of the transactions:—

		Budget	Revised.
		£	£
Advances for purchase of Stores—			
East Indian Railway		360,00 <b>0</b>	407,500
Rajputana-Malwa	•	50,000	43,600
South Indian Railway		92,300	58,300
Bengal and North-Western Railway,	•	16,920	101,400
		519,200	610,800
East Indian Railway Debentures		400,000	802,500
Transfer fees, etc	•	2,000	2,500
		402,000	805,100
Net Remittance from India	٠	117,200	-194,300

The net improvement in the receipts of £311,500 is due to the issue of £400,000 additional debentures by the East Indian Railway Company.

205. The net payments on account of family and other remittances from Family and other India will be £150,700 less than the Budget Estimate, owing mainly to the Remittances. recovery from Her Majesty's Imperial Government of the extra charges connected with the employment of Indian Native Troops at Suakin.

206. The net disbursements at the Home Treasury in 1897-98, excluding 1847-8. Loans and Council Bills, are estimated at £18,043,400. It is not, however, pos-Home Treasure sible for the Government of India to supply the whole of this amount by means of Have and Mexico. Council Bills next year, and the Secretary of State has, with reference to the probable famine requirements in India, and to the expenditure on railway construction, reduced his estimate of drawings to £,13,000,000. The reduced drawings will be supplemented by a sterling loan of £3,500,000 to be raised by the issue of India Stock and by a temporary loan of £2,000,000, of which £1,000,000

will replace a like amount of India Bills issued in the current year, and the other £1,000,000 will replace the amount of India Bills which it was possible, as above explained, to discharge without replacement this year. The last amount will be additional debt so far as the year 1897-98 is concerned.

According to the programme now announced the net disbursements of the Home Treasury will be met, in the year 1897-98, by the sale of Bills on India of  $f_{13,000,000}$ , by the creation of additional sterling debt to the extent of £4,500,000, and by a reduction in the cash balances of £543,400.

207. It should be understood that in stating the present intentions of the Secretary of State no sort of pledge is given that he will adhere to the programme.

#### INDIA.

Ways and Means vn Indva.

208. The following is a summary of the Estimate of Ways and Means in India:-

And the second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second s				
	1896	-97	1897-98.	
	Budget.	Revised	Budget	
RECEIPTS.	Rx.	Rx.	Rx.	
1. Excess of Revenue in India over the Ex-		1		
penditure charged against it	27,928,360	23,814,700	23,955,700	
2. Rupee Loan	4,000,000	6,048,700	4,000,000	
3. Increase of the Unfunded Debt, mostly		• .•	,	
Savings Bank Deposits, net	831,100	-317,300	502,400	
4. Other items, net	474,500 /	- <b>0</b> 5 <b>5</b> .700	21,700	
5. For Remittance to Secretary of State, not-		¥ •		
(a) Railway Companies' Remittances (b) Other Remittances	117,200	-191,200	500, <b>5</b> 00	
(b) Other Remittances	178,300	<b>50</b> ,800 ¦	213,000	
Add-Opening Balance .	16 500,488	16,500,510	13,465,810	
Total	50,029,888	45,277,410	42,659,110	
Ourgoings.	;	1		
6. Excess Expenditure charged to Provincial	i	:		
Balances	996 400	0		
7 Expenditure not charged to Revenue	886,400   4,080,000	1,228,570	1,190,000	
8. Rupee Debt discharged	275,000	2,738,800	4,790,60	
g Loans to Municipalities, etc, net	406,100	717,000	575,100	
o. Issues on Capital Account to Railway	400,100	764,700	245,400	
Companies, net	1,526,400	964,600	0.56.40	
1 Council Bills-Sterling Amount	10,503 400 (	15,288,500	956,300 13,025,300	
2. Do. Exchange	12,296,600	10,100,700	8 554,70	
		, ,,,,,	0 334170	
Add—Closing Balance	14,055,988	13,465,810	13,321,71	
Total.	50,029,888	45,277,410	<b>42</b> ,659,11	

The headings in itahes are connected with, and explained by, the corresponding figures of the Secretary of State's account in England. The others refer to purely Indian transactions.

1896-47.

209. The net Revenues in India were taken in the Budget Estimate of General Summary, 1896-97 at Rx. 27,928,300, but owing to heavy loss of Revenue and increase in Expenditure caused by the famine, they are now estimated to yield only Rx. 23,844,700. This large deficiency of Rx. 4,083,600 in the Revenues is further increased by withdrawals from the Savings Banks and increased loans for famine

relief purposes. The Savings Bank transactions are expected to result in a net withdrawal of Rx. 241,100 against a net receipt of Rx. 750,800 entered in the Budget Estimate, and the net amount of loans will exceed that estimate by Rx. 358,600. The total diminution of the cash balances under the three heads mentioned thus amounts to Rx. 5,434,100. The deficiency is met chiefly by a reduction in Council Bill payments of Rx. 3,402,000 and the issue of a loan, not contemplated in the Budget Estimates, for Rx. 2,048,700 for the investment of two crores of the Currency Reserve. The year is now expected to close with a cash balance of Rx. 13,465,810.

210. The important disbursements—in India and England taken together— 1847-98. for which we have to provide in 1897-98, otherwise than from the Revenues Main features. of the year, are (1) the deficit in the Revenue Account both on Imperial and Provincial Account, (2) the Capital Expenditure of Government not charged to Revenues, and (3) the advances to Railway Companies for Capital Expenditure. The deficit in the Revenue Account, including the expenditure of the Provincial Governments from balances, is estimated at Rx. 3,654,000. The total estimate of Capital Expenditure by the Government not charged to Revenue amounts to Rx. 6,588,600, including Rx. 1,130,700 on account of the Assam-Bengal Railway, Rx. 537,900 for the East Indian Railway, and Rx. 600,000 for the Tirhoot Railway Extension; and we have undertaken to advance in 1897-98 Rx. 1,174,500 to the Indian Midland and Bengal-Nagpur Railways for expenditure in India on new extensions. The total of the disbursements above mentioned amounts to Rx. 11,417,100. Our eash balances are now reduced to as low a level as is consistent with our requirements in the months of minimum balance-November and December-, and they cannot be drawn upon to meet any substantial portion of the above sum. We must, therefore, have recourse to loans; and it is intended to raise Rv. 4,000,000 by a rupee loan in India, and to meet the remainder of the liability by the sterling loans in England mentioned in paragraph 206, the Secretary of State's drawings being reduced.

211. It was announced in paragraph 178 of the last Financial Statement that Kniee January a new loan of Rx. 4,000,000 would be raised in India in 1896-97. This loan was 18,6-17. issued on June 22, and tenders for it were received on July 22. The favourable state of the money market at the time enabled the Government to issue the loan at 3 per cent, and in spite of the reduced rate of interest the average price of the loan was R 103-1-101 per cent.

212. As the price of the new 3 per cent loan remained above par for some Conversion and time after its issue, it was decided to offer the balance of the unguaranteed 31 per discharge of cent loans, amounting to Rx. 5,684,950, for conversion into the new loan. 33 per cent toan Accordingly, by Notification No. 3850, dated September 4, 1896, the 31 per cent loans of 1853-54 and 1893-94 were notified for discharge on January 30, 1897, and the option was given to holders of notes of the 31 per cent loans to tender them for transfer to the 3 per cent loan of 1896-97 by October 2, 1896. The amount of the  $3\frac{1}{2}$  per cent loans transferred to 3 per cents in exercise of this option was Rx. 4,887,160, leaving Rx. 797.790 to be discharged. Provision has been made in the present estimates for the discharge of Rx. 360,000 in 1896-97 and Rx. 350,000 in 1897-98.

213. The question of increasing the investment of the Government Currency Addition to Reserve by 2 crores of rupees had been considered by the Government last year, Currence and it was in contemplation to make the necessary change in the Paper Currency Act in the present session. As soon as it was ascertained towards the middle of October that the famine would entail heavy loss of Revenue and increase in Expenditure, we were compelled to ask the Secretary of State to reduce his drawings. The Secretary of State announced the necessary reduction, and this, combined with low Government balances and other causes, produced considerable

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tightness in the money market in November and December. To relieve this tightness by making available to the commercial public through increased Council Bill drawings and through the Presidency Banks the additional two crores which the measure would set free from the Currency Reserve, Act XXI of 1896 was passed on December 17, and Government Promissory Notes for Rx. 2,048,650 of the 3 per cent loan were issued to the Currency Department on December 18 1896: see Notifications Nos. 5366 and 5367 of the latter date.

214. The balance of the 3 per cent loan on 31st March 1897 will be Rx. 10,935,860, and, as already stated, it is the present intention to increase that balance by the issue of a new loan for Rx. 4,000,000 in 1897-98. Although this is the present intention, full liberty is reserved, as usual, to alter the programme, as now announced, to any extent that may be considered desirable.

Banks during the last few years and the estimated transactions for 1896-97 and 1897-98:—

YLAR.							Net additions to deposits, cash.	,	Interest.	Total addition.
						 I		,		
1 <b>888-</b> 89		•	•			. !	685,200	'	261,800	947,000
1889-go			•				— 30 <i>2,6</i> 00		272,200	-90,700
1890-91			•				250,700		279,700	530,400
1891-92			٠			- !	517,970	ı	300,200	824,100
1892-93						• '	548,900	ş	339,400	888,300
1893-94		•	•				179,900	,	308,000	547,900
1894-95							- 84,500	1	297,000	212,500
1895-90			•				247,700	•	338,500	586,200
1896-97,	Budg	el.			,		422,000	:	328,800	750,800
896-97,	Revis	sed				* ;	<del></del> 589,600	;	348,500	241,100
1 <b>897-</b> 98,	Budg	et.				• [	78,000	l	350,000	428,000

The high price of food-grains and the prevalence of distress have probably caused withdrawals from Savings Banks in the current year. It should be noted, however, that Rx. 230,000 of net additions in 1895-96, and the same amount of net withdrawals of 1896-97, should be taken against each other, being transactions on account of a large Provident Fund which for a time was held on Savings Bank Account. Corrected for this the figures for the three years stand—

										KX.
1894-95	•	•	•	•	•		•	•	•	-84,500
1895-96		•		•	•		•	•		+ 17,700
1896-97,	Revis	ed	•		•	•	•	•		-359,6 <b>00</b>

For 1897-98 no increase in the net deposits in Post Office Savings Banks is anticipated; but the normal additions to the several departmental Provident Funds are taken into account.

216. The net issues on account of loans by the Government to Municipalities, etc., in 1896-97 are now expected to be Rx. 764,700 against Rx. 406,100 entered in the Budget Estimate—an increase of Rx. 358,600. This increase is the difference between the increases in the gross advances of Rx. 436,800 and in the recoveries of Rx. 78,200. The increased advances represent loans to agriculturists and others in provinces affected by famine and scarcity: the additional grants for such advances sanctioned by the Government of India during the year amounted to Rx. 663,000. Provision has been made in the Budget Estimate of 1897-98 for net issues on account of loans to the extent of Rx. 245,400. According to estimates furnished by the several Local Govern-

ments, large amounts may be usefully spent in the provinces by Municipalities and other Local Bodies on drainage and waterworks, but the Government of India have not been able to provide for the whole of the requirements out of their balances in 1897-98. This inability is due to the fact that we are obliged to provide fully, as a first claim upon our resources, for the whole amount of advances and loans required in connection with the famine or plague, and that after providing for such requirements there is no margin of available funds to be lent to Local Bodies for ordinary works of public improvement. If funds are urgently required for such works in 1897-98, the local authorities concerned will, it is hoped, be able to raise them directly in the open market.

217. The year 1897-98 is estimated to close with a cash balance in the Cash Balance. Indian Treasuries of Rx. 13.321,710, which is less than the opening balance of the vear by Rx. 144,100 only.

# Section VII.—Summary.

- 218. The principal features in this Statement are-
  - (1) The Accounts of 1895-96 closed with a surplus of Rx. 1,533,998.
  - (2) The Revised Estimates of 1896-97 show a deficit of Rx. 1,986,900. The cause of the deficit is the failure of the monsoon and the consequent scarcity and famine. There is a direct expenditure on Famine Relief of Rx. 1,965,700: the scarcity has also caused a loss of Land Revenue of Rx. 2,432,100, a loss of Railway Revenue of Rx. 1,420,000, and smaller losses under other heads of Revenue, as well as increases of expenditure under many of the ordinary heads. In Bombay the plague has been added to the famine, and joined with it in bringing about these losses. In addition, there is a loss of Opium Revenue of Rx. 508,600 caused by a fall in the price realised for Bengal Opium and a reduction in the exports of Malwa Opium. On the other hand, the rise in the rate of exchange from 13\frac{3}{4}d. to 14\frac{4}{4}dd. the rupee secures a saving of Rx. 1,329,700 in the exchange on sterling payments.
  - (3) The Budget Estimates of 1807-98 show a dencit of Rx. 2,464,000. The famine accounts for this deficit also.
  - (4) The expenditure on Famine Relief is estimated at Rx. 3.641,200. the loss of Land Revenue at Rx. 436,500: the loss of Railway Revenue at Rx. 901,300; and the famine also causes other losses of Revenue and increases of Expenditure.
  - (5) The loss of Opium Revenue amounts to Rx. 1,079,100.
  - (6) The rise in the rate of exchange from 13\(^3\)d, to 14\(^4\)dd, the rupee will secure a saving of Rx. 1,360,000 in the exchange on sterling payments, as well as savings in the pay of the British Troops and in the cost of Exchange Compensation Allowances. There will also be a considerable reduction in the Military expenditure, as the heavy expenditure on preparations for mobilization, which was specially provided for in 1896-97, will not recur.
  - (7) The Capital Expenditure on Railways is expected to be as follows ---

	1896-97. Rx.	1897 <b>-98.</b> Rx.
On State Railways (including expenditure on the East Indian Railway and the Assam-		
Bengal Railway from capital raised by the		
	5,767,700	6,700,000
On Railways of the Companies under contract with the Government from funds raised by		
them On Railways of Companies outside the Gov-	<b>2</b> ,990,600	3,430,000
ernment Accounts, and Branch Lines	2,470,200	3,283,800

(8) It is expected that the Secretary of State will sell Council Bills for £15,300,000 in 1896-97 and for £13,000,000 in 1897-98.

. (9) In 1896-97 the Secretary of State raised a loan of £2,400,000 by the issue of 2½ per cent India Stock to discharge debentures which fell due; and he paid off India Bills falling due in the year for £2,500,000, and issued India Bills for £1,500,000. In 1897-98 he intends to raise a loan of £3,500,000 by the issue of India Stock, to issue India Bills for £2,000,000, and to pay off India Bills falling due for £1,000,000.

(10) These announcements are accompanied by the usual reservation of entire liberty to the Secretary of State to vary the amounts to be obtained by Bills or raised by loans, as he may find occasion.

(11) The Government of India raised a public loan of Rx. 4,000,000 in 1896-97 at 3 per cent, and also issued new 3 per cent paper to the Head Commissioner of Paper Currency for the investment of Rx. 2,000,000 of the Currency Reserve authorised by Act XXI of 1896 passed on December 17. It is intended to raise a loan for Rx. 4,000,000 in 1897-98 Full liberty is, however, reserved to the Government of India to vary this intention in any way and to any extent which may be expedient. The 3½ per cent loan of 1893-94 was successfully converted to 3 per cent in 1896-97.

(12) The Government of India are for the time in serious financial difficulties caused by the famine. When that calamity and the plague in Bombay and Sind shall have passed away, the Government will, it is hoped, be found to be in a strong financial position.

J. WESTLAND,

CALCUTIA; March 19, 1897.

# APPENDIX.

# ACCOUNTS AND ESTIMATES.

Accounts	•	•	•	1895-96.
Revised Estimates	•	•	•	1896-97.
Budget Estimates	•	•	•	1897-98.

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# General Statement of the Accounts and Estimates of the Revenue India, in India

		For details		RECE	PTS.		
		State- ment.	Ассо <del>пить, 1895-96.</del>	Budget Estimate, 1896-97.	REVISED ESTIMATE, 1896-97.	Впрокт Евтімати 1897-98.	
Revenue—							
Principal Heads of Revenue-		1					
Land Revenue		A	<b>26,200,</b> 955	26,093,300	23,699,200	25,646,200	
Opium			7,123.922	6,895,300	6,385,700	5,816,200	
Salt			8,861,845	8,700,000	8,438,200	8,734,000	
Stamps			4.727,055	4,732,700	4.771,500	4,836,500	
Excise			5,722,417	5,744,700	5,613,200	<b>5,6</b> 79,100	
Customs			5,017,278	4,481,900	4,516,700	4,491,900	
Other Heads	•		8,419,80a	8,506,300	8,512,000	8,570,700	
TOTAL PRINCIPAL HEADS R	k	•••	66,073,341	65,214,200	61,937,500	63,774,600	
Interest		A	825,052	848,300	1,087,300	841,300	
Post Office, Telegraph, and Mint	•	,,	2,840.353	2,914,300	2,992,000	2,982,800	
Receipts by Civil Departments	•	99	1,684,522	1,657.800	1,687,000	1,689,20	
Miscellaneous	•	,,	1,095,914	9 <b>7</b> 5,900	1,076,900	1,023,100	
Railways		97	21,859,189	· 21,58 <sub>3</sub> ,200	20,159,900	20,682,40	
Irrigation		,,	<b>2,2</b> 09 <b>,</b> 95 <b>3</b> ,	<b>2,</b> 893,300	3,200,700	3,122,500	
Buildings and Roads		,,	713,832	664,600	<b>6</b> 9 <b>7,70</b> 0	679,600	
Receipts by Military Department		29	978,011	879,100	964,800	881,300	
TOTAL REVENUE R	. x.	•••	98,370,167	9 <b>7,</b> 0 <b>2</b> 0,700	93,803,800	95,676,800	
Debt, Deposits, and Advances—			; ; ;	1 1 1 1	and the second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second s		
Permanent Debt (net Incurred)	•	С		3,811,300	5,412,900	6,924,900	
Temporary Debt (net Incurred)		"	•••		•••	1,000,000	
Unfunded Debt (net Incurred)		,,	739,047	831,100	•••	502,100	
Deposits and Advances (net)	-	,,	•••		•••	1,497,500	
Loans and Advances by Imperial Government Receipts)	(net		1				
Capital of Railway Companies (net Receipts)	•	"	•••	57,900	42,400	91,500	
Remittances (net)		"		•••	581,600	•••	
Secretary of State's Bills drawn	٠	"	80,502		297,100	10 ppp pp	
•	•	"  -	17,664,492	16,500,000	15,300,000	13,000,000	
TOTAL RECEIPTS	•	•••	116,854,208	118,821,000	115,437,800	118,693,100	
Balance on 1st April—India	Rx.		22,529,488	16,500,488	16,500,510	13.465,810	
England .	£		2,503,124	3.794.724	3,393,798	2,814,698	
GRAND TOTAL	ı	į•	141,866,820			134,973,608	

FORT WILLIAM,
FINANCE AND COMMERGE DEPARTMENT;
The 19th March 1897.

W. H. DOBBIE,
Offg. Deputy Comptroller General.

# and Expenditure and Receipts and Disbursements of the Government of and in England.

	For details		DISBURS	EMENTS.	ns.		
	State- ment.	Ассяпить, 1895-96.	BUDGET ESTIMATE, 1896-97.	REVINED ESTIMATE, 1896-97.	Dudget Estimats, 1897-98,		
Expenditure—							
Direct Demands on the Revenues	В	10.351,257.	11,156,900	, 10,90 <b>7.</b> 600	11,229,400		
Interest	97	4,044,799	3,676,700	3,456,100	3,550,000		
Post Office, Telegraph, and Mint	,	2,594,880	2,733,500	2,728,400	2,891,200		
Salaries and Expenses of Civil Departments	. 23	15,172,860 :	15,399,500	15,383,300	15,467,800		
Miscellaneous Civil Charges	•,	5.933.332	6,030,300	5,802.900	<b>5,</b> 913 <b>,00</b> 0		
Famine Relief and Insurance	, ,,	586,485	598 <b>,5</b> 00	2.012,900	3,666,200		
Construction of Railways (charged against Revenue in addition to that under Famme Insurance) .	, ,,	7,661	14,500	14,000	7,30u		
Railway Revenue Account	29	23,479,457	23,857,500	22,970,100	23,499,200		
Irrigation	,,,	2,976,311	3,203,600	3,251,600	3,111,700		
Buildings and Roads	,,	5.810,512	6,140,600	6,013,200	5,780,100		
Army Services	"	25,398,157	25,174,900	24,293,000	24,195,500		
Special Defence Works	,,	101,349	57,500	123,500	19,400		
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL Rx.		96 457,060	98,044,000	97,019,200	99 <b>,3</b> 3 <b>0,800</b>		
Add—Provincial Surpluses: that is, portion of Allot- ments to Provincial Governments not spent by them in the year	End of	548,902	1,200	• • • • • • • • • • • • • • • • • • •	9 <b>,20</b> 0		
Deduct—Provincial Deficits: that is, portion of Pro- vincial Expenditure detrayed from Provincial balances	В	169,793	887. <b>6</b> 00	1,228,500	1,199 200		
		,,		(			
TOTAL EXPRIDITURE CHARGED AGAINST REVENUE Rx.	•••	96,836,169 '	97,157,600	45,790,700	98,140,800		
Expenditure not charged to Revenue—			h and man		6,588,600		
Capital Outlay on Railways and Irrigation Works Rx.	End of B	4,087,194	6,256,7 <b>0</b> 0	4,557,400	, 555,000		
Debt, Deposits, and Advances-				:			
Permanent Debt (net Discharged)	С	580,412	,	,			
Temporary Debt (net Discharged)	,,		•••	1,000,000	***		
Unfunded Debt (net Discharged)	,,	•••	•••	317 300	•••		
Deposits and Advances (net)	) ,,	1,316,042	44,100	1,290,800	•••		
Loans and Advances by Imperial Government (net Advances)	,,	74,140	•••		•••		
Loans and Advances by Provincial Governments (net Advances)	1	164,097	464,000	80 <b>7,</b> 100	336,900		
Capital of Railway Companies (net Payments)	,,,	185,937	2,154,500		1,274,000		
Remittances (net)	",		16,100	1	15,000		
Secretary of State's Bills paid		18,742,215	16,503,400	15,288,300	13,025,300		
Total Disbursements		121,992,512	122,596,400		110,380,600		
Balance on 31st MarchIndia . Rx.		16,500,510	14,055,983	1	13.321,710		
England . £		3,393,798	2,463,824	1	2,271,298		
GRAND TOTAL .		141,886,820	139,116,212		134,973,008		
Revenue Expenditure chargeable thereon		98.370,167 90,830,169		03.803.800 05.7905,700	95,140,800		
Surplus (+) Deficit	•	. Rx. 1,533.99			-2,464,000		

	1		CCOUNTS, 18	95-96.		1	REVISE	
	in	PIA.		]		India.		
HEADS OF REVENUE.	Imperial.	Provincial and Local,	England,	Bachange.*	TOTAL.	imperial,	Provincial and Local.	
Principal Heads of Revenue— 1.—Land Revenue	Rx. 16,247,110	R*. 9.953,845	<b></b>	Rx.	Rx.	Rx.	Rs.	
11.—Opium		9.953,045	***		26,2 x0,955 7,123,922	14,541,600 6,386,700	9,157,600	
111 C-14	8,821,252	40,593	•••		8,861,845	8,403,800	34,400	
IV.—Stamps	1,248,495	3,478,560	***		4,727,055	1,264,000	3,507,500	
VExcise.	4,334,984	1,387,433	•••	•••	5,722,417	4,255,300	1,357,900	
VI.—Provincial Rates	4,056	3,702,949	•••	•••	3,707,005	4,100	3,533,900	
VII.—Customs	4,987,603	29,675	•		5,017,278	4,487,000	29,700	
VIII.—Assessed Taxes	1,045,962	789,227	•••	•••	1,835,189	1,050,000	805,500	
IX.—Forest	959,589	700,915	•••		1,660,504	1,042,800	725,700	
X.—Registration	213,816	211,054	•		424,870	225,400	222,100	
XI.—Tributes from Native States	792,301		•••		792,301	902,500	•••	
Total .	45,779,090	20,294,251	***		66,073,341	42,563,200	19,374,300	
XII.—Interest	641,710	159,557	13,510	10,269	825,052	700,900	158,000	
Post Office, Telegraph, and Mint-XIII.—Post Office		·				#		
XIV.—Telegraph	1,704,786	8,709	***	•••	1,713,495	1,763,900	8,900	
XV.—Mint	1,075,851	••• !	5.7.3	4,356	1,085,940	1,071,900		
	40,895		13	10	40,918	141,000		
Total . Receipts by Civil Departments-	2,821,532	8,709		4.366	2,840,353	2,976,800 	8,900	
XVILaw and Justice \	22,125	355.749	•••		377,874	22,700	336,900	
Cjans	40,121	272,177	***		312,298	38,900	274,100	
XVII.—Police	17,043	400,849	•••		417,892	19,300	414,500	
XIX.—Education	25,854	143,520	•••	•••	169,374	.32,100	131,700	
XX.—Medical	1,998	217,725			219,723	2,300	222,300	
XXI.—Scientific and other Minor Departments		80,402	1,862	1,415	84,055	500	89,000	
TOTAL	11,185	91,268	485	<b>ე6</b> 8	103,306	11,600	87,200	
Miscellaneous-	118,702	1,561,690	2.347	1,783	1,084,5 <b>2</b> 2	127,400	1,556,300	
XXII Receipts in aid of Superannuation, etc.	156,921	47,393	ού,ουι '	73,622	374,836	149,400	<b>43,9</b> 00	
XXIII.—Stationery and Printing	32,449	51,838			84,287	35,800	55,400	
XXIV.—Exchange	178,306		•••		178,306	181,400		
XXV.—Miscellaneous		338,935	4,646	3,530	<b>458,</b> 485	107,300	323,600	
Railways-	479,049	438,169	101,547	77,152	1,095,914	473,900	- 422,900	
XXVIState Railways (Gross Receipts) .	17,414,849	1,143,445	230	175	18,558,699	16,307,800	1 316 000	
XXVII.—Guaranteed Companies (Net Traffic Receipts)	3,275,238			./3	1		1,216,900	
XXVIII.—Subsidized Companies (Repayment)	3,2/3,230	***	***		3,275,238	<b>2</b> ,610,000	***	
of Advances of Interest)	35,252			***	25,252	24,900	•••	
Irrigation	20,715,339	1,143,445	230	175	21,859,189	18,942,700	1,210,900	
XXIX.—Major Works: Direct Receipts Portion of Land Reve.	759,935	519,473			1,279,408	1,164,200	932,000	
nue due to Irrigation	821,661				821,664	891,900	•••	
XXX Minor Works and Navigation	50,686	148,105			198,881	51,200	161,400	
TOTAL . Buildings and Roads—	1,632,285	6 7,468			2,299.953	2,107.300	1 093,400	
XXXI Military Works	49,59				49,699	61,100		
XXXII.—Civil Works	22 917	597,712	24,724	18,784	49,099 664,133	16,300	** F35	
Total	-,	-	- [			-	577,000	
Receipts by Military Department-	72,612	597 712	24,724	18,74	713,8 <b>32</b>	7 <b>7,4</b> 00	577,000	
XXXIII.—Army: Effective	751,079		65,450	49,727	867,156	744,000		
Non-effective	93,509		9.857	7,489	110,853	91,700	***	
TOTAL	845,488		;		-		***	
	N T ANK I	• 1.1	77.00.	57,216	0.08 0.11	4		
TOTAL REVENUES .	73,105,807	24,871,198	75,307	169,745	978,011 98,370,16 <b>7</b>	830,300 68,865,900		

<sup>4</sup> The columns headed "Exchange" show under the several heads of Revenue and Expenditure which include transactions in England Exchange there is calculated in accordance with the average Rate obtained or estimated to be obtained for Bills and Telegraphic Franciscos said during the year.

# INDIA, in India and in England.

STIMATI	E, 18 <sub>9</sub> 6 97.		- =·	1	BUDGET	Increase +	- <u></u>			
			Increase+ Decrease-	1,	NDIA			!	Decrease — of Budget,	Decrease -
England,	Exchange.*  #1 = R160.	TOTAL.	of Revised, as con pared with Budge Fatimates, 18 %-9; (Escluding Ex- change)		Provincial and	England,	Eschange*	TOTAL.	1807-98, as com pared with Budget Esti- mates, 1896-97	Revised Estimates,
									(Excluding Ex-	change.)
£	Rx.	Rx.		R≭.	$R_{x}$	£	Rx.	Rx.		
•••		23,699,200	-2,394,100		10,711,900		•••	25 040,200		+ 1,947,000
• •	"	6,386,700	508,600	5,816,200				5,816,20	1	- 570,500
•••		8,438,200 4,771,500	261,800 +38,800	8,714,600 1,253,300	19,400 3,583,200	•	•••	8,734,000	1	+ 295,800 .
		5,613,200	- 131,500	3,846,100			"	4,8 6,500 5,679,100	1 -	+65,000
		3,538,000	131,800	4,200	3,617,500			3,521,700		+ 65,900 + 83,700
•••		4,510,700	+ 34,800	4,453,700	25,200		"	4,491,90	3	-24,800
		1,855,500	+ 12,300	1,043.600	805,700		1	1.850,300	1	-5,200
•••		1,768,500	+ 36,200	905,410	850,800			1,750,200	1	-12,300
	•••	447,500	+ 18,700	221,400	219.500			440,900	1	-6,600
•••		902,500	+ 10,300	901,600				901,600	+ 9,400	900
•	• •••	61,537,500	-3,276,700	42,104,400	21,670,200			63,771,600	-1,439,600	+1.837,100
101,400	67,000	1,087,300	+ 175,700	657,300	175,700	5,000	3,300	841,300	-6,000	- 182,300
		1,772,800	+ 2,100	1,818,400		!		. 90- 00-		
3,800	1	1,078,300	- 20,900	1,081,000	8,900	4,200	2,800	1,827,300		+ 54,500
		141,000	+ 103,800	67,500	i	4,200	2,000	67,500		+9,500 -73.500
3,800	2,500	2,992,000	+ 79,000	2,966,900	8,900	4,200	2,800	2,982,800		-9.50 <b>0</b>
		 			1	i ·				
•••		359,600	22,400	8,500				368,800	-13,200	+ 9,200
***	••• •	313,000	-1,700	32,000	303,300			335,300		+ 22,300
•••		433 800 10კ,8იი	+ 21,100	1,500	424,000	•••		424,400	i	9,400
•••	•	224,60	+ 1,500	10,000	130,3 <b>0</b> 0	' •••		140,300	1	3,500
 1,700	1,100	92,900	+ 11,100	200	230,500 84,700	1,000	1,100	, 2 <u>32,4</u> იი 87,სთ	1	+ 7,850
300	200	91,300	600	9,700	90,200	300		1		~ 5,300
-	1,300	1,687,000	+ 20 200			,		100,400	-	+ 1,100
2,000		1,007,000	+ 29,300	63,800 	1,022,200	1,900	1,300	1,080,200	+ 31,500	+ 2 200
94,100	62,100	349,500	-3,000	144,400	47,500	91 400	<b>00,3</b> 00	} 343,650	7,100	-4,100
•••		91,200	+ 1,300	27,000	57,000			84,600	1 ''	-6,000
•••		131,400	+ 61,400	160,000	•••			160,000	1 0.0	-21,40 <b>0</b>
14,400	9,500	454,800	+ 39,400	97,100	<b>3</b> 33, <b>60</b> 0	2,500	1,700	434,9 10	•	-12,100
108,500	71,600	1,076,950	+ 99,100	428,500	438,700	93.900	62,000	1,023,100	+ 54,900	 
200	100	17,525,000	- 797,000	17,9ნ <sub>ა,</sub> 800	57,600	200	100	18,023,700	<b></b> 298,300	+ 499,700
		2,610,000	-623,000	<b>2,</b> 630,000	***	••		2,630,000	-603,000	+ 20,000
		24,900	3,200	28,700		•••	1	28,700	+ 600	+ 3,800
200	100	20,159,900	-1,423,200	20,624,500	57,000	200	100	20,6 12,400	- 900,700	+ 522,500
***		2,096,200	+ 352,500	1,080,100	882,000			1,968,100	+ 224,400	128,100
•••		891,900	38,000	940,500	•••	•••		940,500	1.10.400	
***		212,600	+ 2,900	53,200	100,700	•••	1	21,5,400	+ 10,600	+ 48,000 + 1,300
***		3,200,700	+317,400	2,079,800	1,042,700	•••		3,122,500	4 239,200	- 78,200
		61,100					;	-	]	
 26,100	17,200	636,600	+ 11,100	• 50,000		•••		50,000	<b></b>	` = 11,100
-	-	[	+ 23,600	9,400	574.400	27,600	18,200	629,600	+ 15,650	- 8 oao -
<b>26,</b> 100	17,200	697,700	+ 34,700	59,400	574,400	27,600	18,200	679,600	+ 15,000	-19,100
65,000	42,900	852,500	+ 67,900	730,400		29,200	19,300	778,900	+ 17,000	—50,00 <del>0</del>
12,400	8,200	112,300	-1,100	84,200		11,000	7.200	102,400	10' YY)	-S,900 
77,400	51,100	964,800	+ 66,800	814,000		40,200	26,500	8,1,300	+ 7,900 -	<del>-</del> -58 9⋅∞
319,400	210,800	93,803,800	-3,897,900	69,799,200	25,590,400	173 000	11.1,200	95,676,800	-1,928,300	+ 1,969,630
	Add Inci ce cour char	ase on ac- nt of Ex- nge . Rx	+ 81,000	<u></u>			Deauct - De acco chan	unt of Fx-	15,600	— ე <b>ნ,</b> ნი <b>ი</b>
	TOTAL	INCLUDING	- 3,816,900			1			-1,943,900	+ 1,8,3,000
<u>!</u>	Exc	HANOR Rx				1.		HANGE RK		, -,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,

# B.—STATEMENT of the Expenditure chargeable on the

,			ACCOUN	TS, 1895	-96,				REVISED
HEADS OF EXPENDITURB.					•		-   -		
TEMPS OF LINE MORE MADE	lni	PIA.	Englac	nd.	Exchange.	TOTAL	.	lnbi	Α.
!	Imperial.	Provincial and Local,			13 bysid.		4	aperial.	Provincial and
Direct Demands on the Revenues-	Rz.	Rx.	£		R≠.	Rx.		Rs.	Kx.
1 —Refunds and Drawbacks	224,473	75,57	1	Ì	100	300,0		232,700	70,800
1 — Assignments and Compensations .	512,739	1,041,98	0	į.	444	1,554,7	19	517,000	1,051,700
Charges in respect of Collection, vis.i-	397,843	3,699,21		36	27	4,097,1	17	387,700	3,705,000
4 -Opium (including cost of Production)	2,007,973			550	418	2,068,9		3,503,900	
5Salt (including cost of Production) .	453,805	67,20	2	21	10			400,900	67,900
o — Stamps	- 40,346	135,50	4 43	,402	33,044	171,0	194	-41,200	1,0,000
j Excise	157,454	50,39	4	04	49			101,000	\$1,500
S.—Provincial Rates	· • • • • • • • • • • • • • • • • • • •	52,67		88		52,0	-	7 . (1)	52,800
10.—Assessed laxes	76,809	1 125,98 1 14,88	5	00	67	202,9 29,8		79,400 15,200	122,000 15,100
11.—Forest	504,332	404,37	- 1	ا 393ء	1,058		1	557,800	428,00
12 Registration	117,058	110,02	}	1090	***	233,0	1	119,850	118,500
Tolal .	4,487,125	5,783,80	9 45	,644 !	34,079	10,351,.	57	: ئەن4,8مۇلار	5,847,800
Laterest—	-		-		· · · · · · · · · · · · · · · · · · ·		-		
13Interest on Debt		31,433	3,821		2.903.534	10,450,5		•	15,000
Ranways†		30,237	1,198	,904	910,890	<b>5,7</b> ,0,0	Ì		5,200
rigation		23,400		:		1,223,4	-		3 400
Debt	- 1,374 812 602,959	127,549 3,503	1	147 143	1,992,614 112	ვ,ყვმ,ი ნაი, ე	' i	-520,500 . -458,000	147,000 4,300
TOTAL	- 701,853			-	 1,992,756	4,044,7	99 -	,002,000	131,300
Post Office, Telegraph, and Mint—	1,336 306	119,78,		,6 ) <b>5</b> ;	81,042	. 1,043,7	8	,402,000 <sup>1</sup>	125,300
10.— Lelegraph	719,991	•	i i	,071 .	70,701	897,8	, i	759,000	
17.—Mint	52,404			460	256			5 <b>8</b> ,000	
TUTAL .	2,108,701	119,78	4 208	,206	158,189	2,594,8	Su a	1 220,200	125,300
alaries and Expenses of Civil Departments—	676,351	917,738			185,350	2,023,3		<b>0</b> 05,300	910,100
19Law and Justice   Courts	1 (2,593	2,975,012	3 1,	940 ) 	1,383	კაფი,გ	υ <b>7</b>	115,000	2,971,860
20 Police	151,018 \	805,744 3,387,724		933	 70·)	959,7 <b>4,</b> 940,8		170,900 ; 640,000	900,550 3,491,300
21.—Marine (including River avigation)	181,342	145,410	236,	599	179.701	743,1	12	200,200	105,000
23.—Ecclesiastical	29,772 192,135	1,504,500		200 150	957 119	1,530,1 4,54		32,000   189,600	1,525,700
24 — Medical .	40,923	979,154	i, ti,	150	4,679	1,030,9	15	42,800	1,011,400
0, -Scientific and other Minor Departmen's	201,500 °	09,010 187,8 <b>3</b> 0	1	'93 347 <sup>‡</sup>	30,230 20,062	1,062,1 495,9	-	გგე,4იი გეკეთ	151,000
Inscellaneous Civil Charges -	3,206,630	10,972,126	504,	902	429,190	15,172,8	oo 3	,248,300	11,230,000
27.— Lerritorial at a Positical Pensions 28.—Civil Furlough and Absence Allow-	437,250	•••	9,	5 <sup>0</sup> 5	7,207	454,0	82	427,500	***
ances  49.—Superannuarion Ahonances and Pon-	793	•••	223,	537	169,837	394,1	67	700	***
30Sta ionery and thirding	86,433	882,713			1,381,029	4,167,8		84,950	912,200
32 Aliscoli denis	113,621 33,140	491,597 100,243		143 ; 549 :	34,520 14,093 {	085,1 2,32,0		36 000	484,800 1 <b>09</b> ,300
TOTAL	671,237	1,540,555		788	1,606,754	5,933,3	32	685,400	 1,566,300
ramine Rellef and Insurance—		18,301	-	}-		18,3	-   -	,553,200	398,000
34 Construction of Protective Railways 35 Construction of Protective Irrigation	529,867		'	-	•••	529,8			
Works	38,317			-	<b></b>	38,3	17	47,200	
Totaltt .	568,184	18,301	! -	.   -		580,4	- I	,6n- 40n	398,000
Carried over .	10,340,036	18,565,629	5,550	,382	4,221,572	ევ,იაკ,ი	13 11	,680, <sub>5</sub> 00 ՝	19,298,700
* Sec foot note to Statement A.		1	Accornis,		1	:		*1M v *2* :	-
		India.	Ingland ,	lixchange 	t. TOTAL.	India.	Lngland -	. Exching	ge. Total.
		Rĸ.	e	R#.	R≡.	Rø.	L	Rx.	ks.
flucided under the following leads: - State Padways Interest on total Interest that years not companies on Adv		3,666,375	950,080	744,57	6 5,399,984	3,813,100	075 <b>.7</b> 0	0 6439	no 5,117,700

1,198,334

#### THE GAZETTE OF INDIA, EXTRAORDINARY, MARCH 19, 1897.

# Revenues of India, in India and in England.

Test	STIMATK,	1896-97.		Increase+		BUDGET	ESTINATE	, 1897-98.		Increase + Decrease	Increase+ Decrease-	
	England.	Exchange.*	TOTAL.	compared with Budger Estimates, 1899-97, (Excluding Ex-		Provincial and	hngland,	hachange.*	TOTAL	pared with Budget Esti- mates, 1890-07. (Excluding Ex-	1899-07. (Factoring Ex-	
395,500	6	Rx.	Rx.		Rx.	Rz.	6	Rx.	$R_{X}$ .			
		<b></b>	309,500	+ 10,700		76,200			298,600	<b>~ 3</b> 00	<b>~</b> 10,99 <b>0</b>	
990		1	1,56,,300	1		-	Į.	!		+ 22,200	10,900	
200	400	300	4.094,400	-81,500	105,900	4.039,800	0.0	400	4,166,700	<b>—</b> 9,300	+ 72,200	
41,000 27,100 105,500 - 6,200 130,800 130,800 130,900 29,800 130,900 144,800 - 15,500 - 3,300 1.0,211 - 1,400 1.0 1.0 114,400 - 15,500 1.0,211 - 1,400 1.0 1.0 1.0 114,400 - 15,500 1.0,211 - 1,400 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1	900	<b>60</b> 0	2,505,400	89,900	2,654,000	•••	400	300	2,654,700	+ 59,700	+ 149 600	
200	200	100	529,100	-37,700	515,200	54,500	300	200	570,200	+ 3 300	+ 41,000	
33,800	41,000	27,100	163,500	6,200	-42,600	139,900	29,800	19,700	146,800	- 15 500	- 9,300	
202,000   -5,300   83,400   123,300     210,700   +3,400   +8,700   8,500   5,500   95,000   -47,440   50,400   50,400   50,400   1,300   1,300   1,300   1,400   +4,100   +9,900     248,500   +4,100   +9,900     248,500   +4,100   +9,900     248,500   +4,100   +9,900     248,500     248,500   +4,100   +9,900     248,500     248,500     248,500   +4,100   +9,900     248,500     248,500     248,500     248,500     248,500     248,500     248,500     248,500     248,500     248,500     248,500     248,500     248,500     248,500     248,500     248,500     248,500     248,500     248,500     248,500     248,500     248,500     248,500     248,500     248,500     248,500     248,500     248,500     248,500     248,500     248,500     248,500     248,500     248,500     248,500     248,500     248,500     248,500     248,500     248,500     248,500     248,500     248,500     248,500     248,500     248,500     248,500     248,500     248,500     248,500     248,500     248,500     248,500     248,500     248,500     248,500     248,500     248,500     248,500     248,500     248,500     248,500     248,500     248,500     248,500     248,500     248,500     248,500     248,500     248,500     248,500     248,500     248,500     248,500     248,500     248,500     248,500     248,500     248,500     248,500     248,500     248,500     248,500     248,500     248,500     248,500     248,500     248,500     248,500     248,500     248,500     248,500     248,500     248,500     248,500     248,500     248,500     248,500     248,500     248,500     248,500     248,500	200	100	212,800	8,800	136,800	74,400	100	100	211,400	-10,200	- 1,400	
8,500 5,500 993,000 -47,400 503,400 509,600 1,200 1,200 1,200 1,200 +4,100 +9,900 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,	•••	•••	52,800	3,8vo		54,600			54,600	- 2 000	+ 1,800	
8,59u 5.60u 999,000 -47,400 124,300 13900 1.300 1.300 1.000 1.000 +3,12.0 +80.600 1.300 3.8% 10,000 1.000,000 1.300 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.00	•••		202,000	- 5,300	82,400	128,300		•••	210 700	+ 3,400	+8700	
S1,200 33,8v0 10,907,0v0 -243,7v0 4,889,7v0 0,284,7v0 33,1v0 21,900 11,239,100 +90,0v0 +333,7v0 1,855,400 25,8400 1,795,3400 -70,0v0 1,235,000 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400 1,795,3400	•••		<b>30,30</b> 0	-1,100	16,500	16,2 10		. :	32,700	+ 1,3 10	+ 2,400	
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	8,500	5,600	999 <b>,</b> 90 <b>0</b>	-47,400	563,400	<b>5</b> 09,600	1,900	1,260	1,076,100	+ 33,250	+ 80,600	
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	_ •••	•••	238,600	-5,800	124,300	1-4,200		·	248,500	+4,100	+ 9,900	
$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	51,200	33,800	10,907,600	-243,700	4,889,700	6,284,700	33,100	21,900	11,229,100	+ 90,000	+ 333,700	
$ \begin{array}{c} 1.194,600 \\ 1.194,600 \\ 1.285,000 \\ 1.175,000 \\ 1.175,1400 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.00 \\ 1.0$	1.825.400	2,524,700	10,095,100	1 12,200	3,87	8,220	2.007.700	2 570 200	10.365.100	4 227 700	4.215.500	
1,630,800 1,736,300 2,993,500 +74,800 -1,655,100 149,500 2,717,800 1,203,800 3,006,000 +22,800 -45,000 200 100 404,600 -51,400 539,400 4,300 200 100 514,000 +30,000 4,81,400 1,631,000 1,736,400 3,456,100 +23,400 -1,115,700 153,800 2,718,000 1,79,900 3,550,000 +55,500 +36,400 118,000 77,900 9,4000 -20,300 82,300 101,700 106,700 1,688,700 +21,100 +40,000 50,300 159,400 4,000 52,400 4,114,000 2,119,400 13,100 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,000,700 1,					• ,			'			<u> </u>	
1,630,800 1,736,320 2,993,500 +74,800 -1,655,100 149,500 2,717,800 1,793,800 3,006,00 +2,0500 -481,000 1,631,000 1,736,400 3,456,100 +23,400 -1,115,700 153,800 2,718,000 1,79,900 7,550,000 +5,500 +30,000 113,000 1,74,100 113,000 1,74,100 114,7100 128,100 104,900 60,2 0 1,74,9300 +71,100 +40,000 500 3,00 5,000 5,00 3,00 5,000 +5,500 52,000 -20,300 82,300 101,700 106,700 1,688,700 +84,700 +105,000 500 3,00 5,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,000 1,736,0		1	1,253,400	-700	1,285	,000						
200   100   402,600   -51,400   539,400   4,300   200   100   514,000   4,81,400   1,631,000   1,730,400   3,450,100   +23,400   1,714,100   128,100   104,000   69,210   1,747,300   +71,100   +40,000   500   3,00   59,400   +6,000   52,000     101,700   157,300   2,748,400   +17,400   2,119,400   137,200   2,748,400   +17,400   2,119,400   138,100   130,000   1,500,500   +2,000   +138,000   2,100   3,000,500   +15,500   3,000   2,100   3,000,500   +15,500   3,000   2,100   3,000,500   +2,400   143,700   4,120,800   1,500   3,000,500   +2,400   1,000,500   +2,400   1,000,500   1,000,500   +2,400   1,000,500   +2,400   1,000,500   1,000,500   +2,400   1,000,500   1,000,500   +2,400   1,000,500   1,000,500   +2,400   1,000,500   +2,400   1,000,500   1,000,500   +2,400   1,000,500   +2,400   1,000,500   +2,400   1,000,500   +2,400   1,000,500   +2,400   1,000,500   +2,400   1,000,500   +2,400   1,000,500   +2,400   1,000,500   +2,400   1,000,500   +2,400   1,000,500   +2,400   1,000,500   +2,400   1,000,500   +2,400   1,000,500   +2,400   1,000,500   +2,400   1,000,500   +2,400   1,000,500   +2,400   1,000,500   1,000,500   +2,400   1,000,500   1,000,500   +2,400   1,000,500   +2,400   1,000,500   +2,400   1,000,500   1,000,500   +2,400   1,000,500   1,000,500   +2,400   1,000,500   1,000,500   +2,400   1,000,500   1,000,500   1,000,500   +2,400   1,000,500   1,000,500   1,000,500   +2,400   1,000,500   1,000,500   1,000,500   1,000,500   1,000,500   1,000,500   1,000,500   1,000,500   1,000,500   1,000,500   1,000,500   1,000,500   1,000,500   1,000,500   1,000,500   1,000,500   1,000,500   1,000,500   1,000,500   1,000,500   1,000,500   1,000,500   1,000,500   1,000,500   1,000,500   1,000,500   1,000,500   1,000,500   1,000,500   1,000,500   1,000,500   1,000,500   1,000,500   1,000,500   1,000,500   1,000,500   1,000,500   1,000,500   1,000,500   1,000,500   1,000,500   1,000,500   1,000,500   1,000,500   1,000,500   1,000,500   1,000,500   1,000,500   1,000,500   1,000,500   1,000,500   1,000,500   1,000	> 620 Sop	1.736.300	2.003.500	+ 74.800	1.655.100	140.50	9		-			
1,631,000		) 1	_				I .			1	1 .	
113,200 74,000 1,714, 0		+				·		-				
$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$	1,031,000	1,730,400	3,450,100	7 23 400	-1,115,200		2,718,000	1,79 ,950	3,550,000	+ 50,800	+ 30,400	
\$\frac{500}{230,700}\$ \$\frac{152,200}{152,200}\$ \$\frac{27,28,400}{27,28,400}\$ \$\frac{117,400}{17,400}\$ \$\frac{2}{2,119,400}\$ \$\frac{125,100}{125,400}\$ \$\frac{175,600}{2,101,201,400}\$ \$\frac{1155,000}{175,400}\$ \$\frac{1155,000}{2,101,201,400}\$ \$\frac{125,400}{143,200}\$ \$\frac{155,000}{2,100}\$ \$\frac{1155,000}{1,002,410}\$ \$\frac{115,500}{20,300}\$ \$\frac{153,700}{140,700}\$ \$\frac{125,400}{140,700}\$ \$\frac{150,000}{1,002,410}\$ \$\frac{125,000}{20,300}\$ \$\frac{155,000}{140,700}\$ \$\frac{155,000}{140,700}\$ \$\frac{155,000}{140,700}\$ \$\frac{155,000}{140,700}\$ \$\frac{155,000}{140,700}\$ \$\frac{155,000}{140,700}\$ \$\frac{155,000}{140,700}\$ \$\frac{155,000}{140,700}\$ \$\frac{155,000}{140,700}\$ \$\frac{155,000}{140,700}\$ \$\frac{155,000}{140,700}\$ \$\frac{155,000}{140,700}\$ \$\frac{155,000}{150,000}\$ \$\frac{155,000}{150,000}\$ \$\frac{155,000}{150,000}\$ \$\frac{155,000}{150,000}\$ \$\frac{155,000}{150,000}\$ \$\frac{155,000}{150,000}\$ \$\frac{155,000}{150,000}\$ \$\frac{155,000}{150,000}\$ \$\frac{155,000}{150,000}\$ \$\frac{155,000}{150,000}\$ \$\frac{155,000}{150,000}\$ \$\frac{155,000}{150,000}\$ \$\frac{155,000}{150,000}\$ \$\frac{155,000}{150,000}\$ \$\frac{155,000}{150,000}\$ \$\frac{155,000}{150,000}\$ \$\frac{155,000}{150,000}\$ \$\frac{155,000}{150,000}\$ \$\frac{155,000}{150,000}\$ \$\frac{155,000}{150,000}\$ \$\frac{155,000}{150,000}\$ \$\frac{155,000}{150,000}\$ \$\frac{155,000}{150,000}\$ \$\frac{155,000}{150,000}\$ \$\frac{155,000}{150,000}\$ \$\frac{155,000}{150,000}\$ \$\frac{155,000}{150,000}\$ \$\frac{155,000}{150,000}\$ \$\frac{155,000}{150,000}\$ \$\frac{155,000}{150,000}\$ \$\frac{155,000}{150,000}\$ \$\frac{155,000}{150,000}\$ \$\frac{155,000}{150,000}\$ \$\frac{155,000}{150,000}\$ \$\frac{155,000}{150,000}\$ \$\frac{155,000}{150,000}\$ \$\frac{155,000}{150,000}\$ \$\frac{155,000}{150,000}\$ \$\frac{155,000}{150,000}\$ \$\frac{155,000}{150,000}\$ \$\frac{155,000}{150,000}\$ \$\frac{155,000}{150,000}\$ \$\frac{155,000}{150,000}\$ \$\frac{155,000}{150,000}\$ \$\frac{150,000}{150,000}\$ \$\frac{155,000}{150,000}\$ \$\frac{155,000}{150,000}\$ \$\frac{155,000}{150,000}\$ \$\frac{155,000}{150,000}\$ \$1		- ·				128,100	104,900	} -		+ 71,100	+ 40,000	
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$						•••	101,700	106,700	1,088,700	+ 84,700	+ 105,000	
261,600	i	i .		+ 0,000	52,000	L	700	500	53,200	+ 200	-6,400	
3,200 2,100 3,003,100 — 21,700 20 301 3,083,000 2,300 11,500 3,170,300 +60.00 +27,800 10,003,1100 10,003 11,003,1100 10,003 11,003,1100 10,003 11,003,1100 10,003 11,003,1100 10,003 11,003,1100 10,003 11,003,1100 10,003 11,003,1100 10,003 11,003,1100 10,003,1100 10,003 11,003,1100 10,003,1100 10,003,1100 10,003,1100 10,003,1100 10,003,1100 10,003,1100 10,003,1100 10,003,1100 10,003,1100 10,003,1100 10,003,1100 10,003,1100 10,003,1100 10,003,1100 10,003,1100 10,003,1100 10,003,1100 10,003,1100 10,003,1100 10,003,1100 10,003,1100 10,003,1100 10,003,1100 10,003,1100 10,003,1100 10,003,1100 10,003,1100 10,003,1100 10,003,1100 10,003,1100 10,003,1100 10,003,1100 10,003,1100 10,003,1100 10,003,1100 10,003,1100 10,003,1100 10,003,1100 10,003,1100 10,003,1100 10,003,1100 10,003,1100 10,003,1100 10,003,1100 10,003,1100 10,003,1100 10,003,1100 10,003,1100 10,003,1100 10,003,1100 10,003,1100 10,003,1100 10,003,1100 10,003,1100 10,003,1100 10,003,1100 10,003,1100 10,003,1100 10,003,1100 10,003,1100 10,003,1100 10,003,1100 10,003,1100 10,003,1100 10,003,1100 10,003,1100 10,003,1100 10,003,1100 10,003,1100 10,003,1100 10,003,1100 10,003,1100 10,003,1100 10,003,1100 10,003,1100 10,003,1100 10,003,1100 10,003,1100 10,003,1100 10,003,1100 10,003,1100 10,003,1100 10,003,1100 10,003,1100 10,003,1100 10,003,1100 10,003,1100 10,003,1100 10,003,1100 10,003,1100 10,003,1100 10,003,1100 10,003,1100 10,003,1100 10,003,1100 10,003,1100 10,003,1100 10,003,1100 10,003,1100 10,003,1100 10,003,1100 10,003,1100 10,003,1100 10,003,1100 10,003,1100 10,003,1100 10,003,1100 10,003,1100 10,003,1100 10,003,1100 10,003,1100 10,003,1100 10,003,1100 10,003,1100 10,003,1100 10,003,1100 10,003,1100 10,003,1100 10,003,1100 10,003,1100 10,003,1100 10,003,1100 10,003,1100 10,003,1100 10,003,1100 10,003,1100 10,003,1100 10,003,1100 10,003,1100 10,003,1100 10,003,1100 10,003,1100 10,003,1100 10,003,1100 10,003,1100 10,003,1100 10,003,1100 10,003,1100 10,003,1100 10,003,1100 10,003,1100 10,003,1100 10,003,1100 10,003,1100 10,003,1100 10,003,1100 10,003,1100 1	<b>2</b> 30,700	152,200	2,728,400	+ 17,400 -	2,319,400	1.28,100	267,300	176,400	2,591,200	+ 150,000	+139,000	
3,200					633,700	940,210	256,400	160,200	1,000,500	+ 2,000	-12,600	
600 4:00 4:18,300 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,400 723,	3,200	2,100	.,,					, -	3.119,300	+6,100		
215,400	600	400					1			1		
1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000												
7,00. 4,6.00 1,005,800 999,900 +19,400 877,900 99,700 14,300 983 6.00 +29,900 +19,400 97,900 201,700 14,300 983 6.00 +49,900 -1,5,500 355,200 15,383,300 +15,300 2,432,300 12,141,400 538,600 355,500 15,467,800 +104,100 +88,800 9,600 150,500 379,200 +1 1000 900 926,600 149,200 376,100 -200 -1,800 19,000 12,600 303,000 12,600 23,100 12,600 25,100 12,600 25,100 12,600 25,100 12,600 25,100 12,600 12,600 12,600 12,600 12,600 12,600 12,600 12,600 12,600 12,600 12,600 14,300 500,000 47,800 12,600 12,600 12,600 12,600 12,600 12,600 14,300 12,600 13,800 500,000 47,800 13,800 12,600 12,600 12,600 12,600 12,600 14,300 12,600 13,800 13,800 12,400 13,800 12,400 13,800 13,800 12,400 13,800 13,800 12,400 13,800 13,800 12,400 13,800 13,800 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300 14,300						1,500,200	1,400		1,020,200	-21,800		
24,400												
31,300		16,100										
9,600 6 300 443,400 -11,400 420,300 9,400 6,200 435,000 -18,800 -7,400  228,000 150,500 379,200 +1 000 900 226,000 149,200 376,100 -200 -1,800  673,000 45,800 30,000 693,100 -18,200 125,400 500,000 47,800 31,500 704,700 -7,900 +10,300 12,600 25,100 182,500 21,000 13,800 242,400 +3.700 +3,700 +4,300  175,400 1,435,800 5,862,900 +1,100 648,100 1,032,200 2,188,400 1,444,300 5,913,000 +42,700 +41,600  8,700 5,800 1,965,700 +1,884,900 -2,946,100 695,100 3,641,200 +3,566 200 -473,500  47,200 5,800 2,012,900 +1,408,600 2,971,100 605,100 3,666,200 +3,067,700 +1,059 100	31,300	1	525,800 	13,600 	ეივ,8 <b>ი</b> ი -	201,3 10	28,300					
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	545,200	359,800	15,383,300	+ 15,300	3,432,300	12,141,400	538,600	355,500	15,467,800	+ 104,100	+ 58,800	
\$\begin{array}{cccccccccccccccccccccccccccccccccccc		i	443,400	11,400	420,300	•••	9,400	6,200	435,000	- 18,800	-7,400	
45,800   30,700   693,100   -18,200   -25,400   500,000   47,500   31,500   704,700   -7,900   +10,300   +4,300   175,400   1,435,800   5,862,900   +1,100   648,100   1,032,200   2,188,400   1,444,300   5,913,000   +42,700   +41,600   8,700   5,800   1,965,700   +1,884,900   -473,500         3,641,200   +3,566,200   +1,681,300         25,000   -25,000   -22,200   8,700   5,800   2,012,900   +1,408,600   2,971,100   605,100       3,666,200   +3,067,700   +1,059,100       3,666,200   +3,067,700   +1,059,100         3,666,200   +3,067,700   +1,059,100		1	379,200	+ 1 a <b>0</b> 0	900	***	226,000	149,200	376,100	-200	-1,800	
45,600     19,000     12,600     236,900     -600     25,100     182,500     21,000     13,800     704,700     -7,000     +10,300       175,400     1,435,800     5,862,900     +1,100     648,100     1,032,200     2,188,400     1,444,300     5,913,000     +42,700     +41,650       8,700     5,800     1,965,700     +1,884,900     -473,500     -1,681,300     -473,500     -473,500     -473,500     -2,800     25,000         25,000     -25,000     -22,200       8,700     5,800     2,012,900     +1,408,600     2,971,100     605,100       3,666,300     +3,067,700     +1,050 100       642,200     5,800     2,012,900     +1,408,600     2,971,100     605,100       3,666,300     +3,067,700     +1,050 100	873,000									+ 65,900	+ 35,300	
175,400 1,435,800 5,862,900 +1,100 648,100 1,032,200 2,188,400 1,444,300 5,913,000 +42,700 +41,650  8,700 5,800 1,965,700 +1,884,900 -473,500 3,641,200 +3,866 200 +1,681 300									704,700	-7.900	+ 10,300	
8,700 5,800 1,965,700 +1,884,900 2,946,100 695,100 3,641,200 +3,566 200 +1,681 300		-						·	·			
					040,100	1,032,200		1,444,300	5,913,000	4 42,700	+41,600	
8,700     5,800     2,012,900     +1,408,600     2,971,100     605,100       3,666,200     +3,067,700     +1,059 100		1	1,965,700 				l		3,641,200		1	
8,700 5,800 2,012,900 +1,408,600 2,971,100 605,100 3,666,200 +3.067,700 +1,059 100	<b>64.</b>	•••	47,000	2,800	<b>25</b> .0 <b>0</b> 0			•	25,000	1	1	
M2 200 C CO 200 C	8,700	5,800	2,012,900	+ 1,408,600	2,971,100	605,100	•••					
	642,200	3,723,800	40,351,200	+ 1,222,100	12,144,900	21,035,300	5,745,400	3,792,000	42,717,600	+ 3,52 >,300	+ 2.398,230	

Di		ATE, 1897-98.	
ndia.	England.	Lzchange.	TOTAL.
R≠,	£	Rm.	R#.
,017,100 81,600 ***	971,000 318,500 	640,900 144,500	5,629,100 445,000
,0g#,8 <b>0</b> 0	1,189,900	785,400	6,074,100

†† The following further sums, which are included under XXVI and 18 --State Railways, are chargeable to the grant for Famine Relief and fusurance as representing the net charge on the Revenues on account of Protective Railways constructed through the agency of Companies:

Accounts, Revised Estimate, Budget Estimate.

| 273,900 | 273,900 | 273,900 | 273,900 | 139,549 | 273,549 | 273,515 | 273,515 | 273,515 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,900 | 273,

0 225,400 y 210,200 Budget Estimate, 1897-93, 239, 209 217, 300 432,000

# B.—STATEMENT of the EXPENDITURE chargeable on the

		A(	COUNTS, 1895	95.			REVISE
HEADS OF EXPENDITURE.	lun	ia.	England	Exchange.*	Total.	l»	DIA.
	imperial.	Provincial and Local		13'0381d.		imperial.	Provincial and Local
Brought forward	Rx.	Rx.	£	Rx.	Rs.	Rx.	ks.
Construction of Railways (Charged	10,340,030	18,565,629	5,556,382	4,221,572	38,683,613	11,686,500	19,298,70
against Revenue in addition to that under		7,661		•••	7,661	•••	14,00
aliway Revenue Account—				,			<del>-</del>
38.—State Railways: Working Expenses . Interest on Debt		385,101			9,040,836	8,415,500	40 <b>9</b> ,50
Annuities in purchase of	3,450,807	215,568	980,020	744,589	5,390,984	3,505,100	218,00
Railways .		•••	1,705,396	1,295,708	3,001,104	•••	•••
luterest chargeable against Companies on Advances .		***	218,884	166,301	385,682	42,100	•••
Interest on Capital deposited by Companies	•		69. 01-	518,101			***
39 Guaranteed Companies : Surplus Pro-		•••	681,919	310,101	1,233,961	14,800	•••
fits. Land and Su- pervision .	530,315	***		•••	530,315	480,500	
Interest	2,822	•••	2,161,563	1,642,290	3,800,675	8,100	•••
40.— Subsidized Companies: Land, etc	8,134	10,117		•••	18,251	92,000	10,100
45.—Miscellaneous Railway Expenditure .	71,623	<b>26</b>	!	***	71,649	61,700	•••
TUTAL ,	12,753,874	610,812	5,747,782	4,360,989	23,479,457	12,719,800	637,600
rigation—		, !		,			
42Major Works: Working Expenses .	45 <b>5</b> .945	331,356		•••	787,301	500,600	375,50
Interest on Debt .	077,788	544,621		•••	1,222,409	703,400	550,000
43Minor Works and Navigation	374,232	590,894	_ <b>8</b> 3 <sup>8</sup>	637	966,601	397,600	721,800
rildings and Roads—	1,507,905	1,466,871	838	637	2,976,311	1,001,600	1,647,300
44.—Military Works	1,151,4/8	1	30,947	23,513	1,205,938	1,112,500	• -
45.—Civil Works	611,458	3,841,116	86,375	65,625	4,604,574	669,500	4,038,600
Total .	1,762,930	3,841,116	117,322	89,138	5,810,512	1,782,000	4,038 <b>,6</b> 00
my Services		ı		1	- `		
46Army: Effective	17,222,977	.,	1,819,267	1,382,224	20,424,468	16,307,000	•••
Non-Effective	897,135		2,316,527	1,760,027	4,973,689	898,700	•••
Total .	18,120,112	'	4,135,794	3,142,251	25,398,157	17,205,700	•••
ecial Defence Works-		i					
47.—Special Defence Works	21,716	*** {	45,252	34,381	101,349	25,600	•••
Total Expenditure, Imperial and Provincial	44,506,633	24,492,089	15,603,370	11,854,968	96,457,060	45,021,290	25,636,200
d-Portion of Allotments to Provincial		1	Ì				
Governments not spent by them in		548,902		•••	548,902		•••
the year	,	:				1	
duct- Portion of Provincial Expenditure defrayed from Provincial balances	•••	100,703		***	160,793	***	1,228,500

## Revenues of India, in India and in England-continued.

ISTIMATE,	1896-9;		Increase + Decrease— of Revised, as		BUDGET	ESTIMATE	, 1897-y8,	,	Increase + Decrease of Budget,	Increase + Decrease- of Budget, 1897-98
England.	Exchange*	TOTAL.	compared compared with Budget Estimates, 1896-97. (Excluding Eschange.)	Imperial,	Provincial and	England,	Exchange*	TOTAL,	pared with Paulget hatumates, 1896-97. (Excluding Exchange.)	ns compared with Herssed Estimates, 1806-97. (Excluding Exchange.)
£	Kx.	Rz.		Rx.	Rs.	£	Rx.	Kx.		
5,642,200	3,723,800	40,351,200	+ 1,222,100	12,144,900	21,035,300	5,745,400	3,792,000	42,717,600	+3,520,300	+ 2,298,200
***	•••	14,000	500	•••	7,300			7,300	-7,200	-6,700
***	•••	8,825,000	185,800	8,988,000	39,300	•••		9,027,300	+ 16,500	+ 202,300
975,700	643,900	5,442,700	48, <b>20</b> 0	4,017,200	•••	971,000	640, <b>9</b> 00	5,629,100	+ 141,200	+ 189,400
1,712,600	1,130,300	2,842,900	+ 3,600	***	•••	1,712,500	1,130,200	2,842,700	+3.500	100
218,900	144,500	405,500	+ 5,700	81,600		218,900	144,500	445,000	+ 45.200	+ 39 <b>,500</b>
722,700	477,000	1,214,500	<b>– 6,3</b> 00	19,500		800,000	528,000	1,347,500	+75,700	+ 82,000
	•••	480,500	- 145,000	303,000	***			303,000	-322,500	- 177,500
2,160,900	1,426,200	3,595,200	+ 1,400	7,200	*** ,	2,169,400	1,431,800	3,608,400	+ 9,000	+ 7,600
***	•••	102,100 61,700	-6,100 -25,300	225,100 60,000	10,100	•••	•••	<b>2</b> 36,200 <b>6</b> 0,000	+ 128,000 27.000	+ 134,100
				12 202 600		· —— — .		·		
5,790,800	3,821,900		—406,000	13,702,600	49,400	5,871,800	3,875,400	<b>23,</b> 499,200	+ 69,600	+475,600
•••		876,100	+ 55,400	475,000	384,800			859,800	+ 39,100	16
•••		1,253,400	— 70u	729,400	555,600			1,285,000	+30,900	—16,300 +31,600
1,600	1,100	1,122,100	7,000	294,000	671,200	1,000	700	960,900	-161,800	154,800
1,600	1,100	3,251,600	+ 47, <b>7</b> 00	1,498,400	1,611,600	1,000	700	3,111,700	-91,800	- 13ç 50o
25,000	16,500	1,154,000	-84,1 <b>0</b> 0	1,207,300	•••	14,400	9,500	1,231,200	+ 100	+ 84,200
91,000	60,100	4,859,200	-44,300	321,400	4,076,800	90,800 بريو	59 <b>,90</b> 0	4,548,900	-354,400	-310,100
116,000	76,600	6,013,200	-128,400	1,528,700	4,076,800	105,200	69,400	5.780,100	-354,300	-225,900
0		10.450.400	20 <b>6</b> 50x	16,050,300		1,521,600	1,268,200		6-	
1,899,000 2,372,000	1,253,400	19,459,400 4,836,200	- 396,900 - 15,000	918,600	•••	2,431,800	1,605,000	19, <b>240,10</b> 0 4,95 <b>5,</b> 400	631, <b>0</b> 00 +64,700	-234,100 +79,700
4,271,000	- }	24,295,600	-411,900	16,968,900		4,353,400	2,873,200	24,195,500	—566,3co	
4,2/1,000		24,293,000								-154,400
59,000	38,900	123,500	+ 30,700	111	***	11,700	7,700	19,400	-42,200	<del>-72,900</del>
<b>5,880,</b> 600	<b>1</b> 0,481,200	97,019,200	+ 353,700	45,843,500	26,780,400	16,088,500	10,618,400	99,330,800	+ 2,528,100	+ 3,174,400
***	•••	•••		***	<b>***</b> *	•••		9,200	) } -303,600	+ 38,500
944	•••	2,228,500	-342,100	•••	1,190,000	•••	•••	1,190,200	)	
.5,880,600	10,481,200	95,790,700	+ 11,600	45,843,500	25,590,400	16,088,500	10,618,400	98,140,800	+ 2,224,500	+ 2,212,900
	acc	ecrease on count of Ex-	-1,378,500		1		() 01	-Decrease n account of	-1 241 TOG	+ 137,200
	TOTAL INC	CLUDING Ex-	- 1,366,900					CLUBING Ex-	-1,241,300 +983,200	+ 2,350,100
	REVISED E	STIMATE, 1896	-97.	! B	UDGET ESTIM	1ATE, 1897-98	CHANGI	Rx.		
India.	England,	Exchange.	Total,	India.	Rogiand.	Exchange.	Total.			
Rs.	¥	R#.	Rx.	Rs.	£	Rs.	Rs.			
3,008,800	1,091,000	720,100	3,819,900	4,049,100	1,078,000	714,500	5,838,600			
730,000	4,500	3,000	737,500	741,500	5,100	3,400	750,000			
3,738,800	1,095,500	743,100	4,557,400	4,790,600	1,083,100	714,900	6,588,600			

And the second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second s

# C .- Statement of Receipts and Disbursements

	Ac	COUNTS, 18	)5-96 <u>.</u>	REVIS	ed Estimai	B, 1896-07.	Воран	te Estimate	, 1807-98.
	India.	England.	Total,	India.	England.	Total.	India.	England.	Total.
Revenue (from Statement		£		Rx.	£		Rx.	£	·
A)	97,977,005	223,417	98,200,422	93,273,600	319,400	93,593,000	95,389,600	173,000	95,562,000
Exchange added to Revenue	109.745	•••	100.745	210,800	·	210,800	114,200	•••	114,200
Total .	98,146,750	223,417	98,370,167	93.484,400	319 <b>.40</b> 0	93,803,8 <b>00</b>	95,503,800	173,000	95,676.800
Permanent Debt incurred-		!	***************************************	- 1 - 1 - 1 - 1 - 1 - 1	1				
Sterling Debt-		l •	,		í				
India Stock .	•••		f		<b>2,4</b> 00,000		•••	3,500,000	
Rupes Debt-				j.	!				
Rupee Loan .	•••		: : :	 	f	:	4,000,000	i !	
Total .				6.018.700	2,403,000	8 <b>,448,7</b> 00	4,000,000	3,500,000	<b>7,</b> 500,000
NET .		İ	0	, !	,	5,412,900	,	3,300,000	6 <b>924,900</b>
Temporary Debt incurred-			1			•	-		
Temporary Loans.		2,000,000	2,000,000		1,50 <b>0,00</b> 0	1,500,000		2,000,000	2,000,000
Net .			0	l. !:		•	) : :		1,000,000
						•			,
Unfunded Debt-			,		· · ·	r I			
Special Loans	1,088	***	, ; <del>,</del>	2,200	• • • • • • • • • • • • • • • • • • •	1		•••	
Funds	243,721 4,615 301	**1	•	71,000 5,196,400		r F	151,006 4,7,84,300	•••	
TOTAL .	4,860,170	***	4,860,170	5,269,600		5,269,600	4,885,300		4,885,300
Net .		<del></del>	739,047			<b>O</b>		-	502,400
Deposits and Advances-	1	1						, ma , managarangarangarangarangarangarangarang	
Balances of Provincial Allotments Excluded Local Funds	54 <b>8</b> .902 <b>7</b> 90,627			 <b>7</b> 70,800	•••	1	9,290		
Railway Funds Deposits of Sinking	75,709			77,900		 	761,800 75,000	•••	•
Funds	16,606	•••		11,800	***		12,400		
cial Deposits	18,472,070 3,840,105		•••	18,543,800 3,377,500			18,199,000	1.400	
Suspense Accounts  Exchange on Remittance  Accounts, net	41,419	•••		19,100	•••		9,100	1,490	
Miscellaneous	299	•••			9,000		25,300	•••	
TOTAL .	23,788,737	673	23,789,410	22,970,600	10,700	22,981,300	24,870,600	1,400	24,872,000
NET .	1		0			0		1	1,497,500
Carried over	26,795,657	2,224,090	•	127,773,300	4,230,100		129,259,700	5,674,400	•

# sof the Government of India, in India and in England.

9.793	•••	70 84,602,0 11,854,9 548,9 —160,70 90,836,10	10,481, 02 03 -1,228, 09 79,910,1 2,738,8	1,095.50  1,095.50  2,000,000  313,700	00 86,538, 10,481, -1,328,5 95,790,7	Inda	600 1,083,10 500 1,083,10 500 1,083,10	9,2 -1,190,2 98,140,8
98,722 4,968 8,932 9,793 2,799 9,020 950 950 950	15,603,37 683,174 683,174	11,854,9 548.9 —160.7  90,836,10	70,657, 10,481, 02 03 -1,228, 09 79,910,1 4 3,461,00	400 15,880,60 200  000 15,880,60 000  5,100 2,000,000 313,700	0 4,557,40	72,623 200	600 1,083,10 500 1,083,10 	10,618,2 9,2 -1,190,2 00 98,140,8
950 950 950 950 950 950 950	15,603.37 683,174	11,854,9 548.9 —160.7  90,836,10	10,491, 02 03 -1,228, 09 79,910,1 2,738,8 723.1 4 3,461,00  300,00	200 00 15,880,60 00 1,095.50 00 1,095.50 2,000,000 313,700	0 4,557,40	200 10,618 9 500 52.052. 4.790, 714, 5.505.	600 1,083,10 500 1,083,10	10,618,2 9,2 -1,190,2 00 98,140,8
9.793 4.905 5.020 950 950	1,600 	548.9 -160.7 90,836,10	02 03 -1,228, 09 79,910,1 2,738,8 723.1 4 3,461,99	500 00 15,880,60 00 1,095.50  5,100 2,000,000 313,700	0 4,557,40	200 10,618  9  500 -1,199  4.790,  714,  5.505.	600 1,083,10 500 1,083,10	10,618,2 9,2 -1,190,2 00 98,140,8
99.79.3 2.799 5.026 950 950 950 950	15,603.37  683,174  1,600	4.087,19	79.910.1 79.910.1 2,738,8 723.1 3,461,99	500 00 15,880,60 00 1,095.50 00 1,095.50 2,000,000 313,700	95,790,7	4.790, 714, 5.505.		-1,190,2 00 98,140,8
950 950 950 950	15,603,37 683,174 1,000 	4 4.087,19	79.910,1 2,73\$,8 723.1 4 3,461,00	00 15,880,60 00 1,095.50 00 1,095.50 2,000,000 313,700	95,790,7	4.790, 714, 5.505.	.300 10,088,5 600 1,083,10 900 500 1,083,10 	98,140,8
950 950 950 950 950	683,174  683,174	4.087,19	2,73\$,8 723.1 3,461,00	5.100 2.000,000 313,700	95,790,7	4.790, 714, 5.505.	.300 10,088,5 600 1,083,10 900 500 1,083,10 	98,140,8
95v ,020 040 884 33	1,600 	4.087,19	723.1 4 3,461,69	5.100 2.000,000 313,700	4,557,40	714. 5.505.  350,6	500 1,083,10	00
95v ,020 040 884 33	1,600 	4.087,19	723.1 4 3,461,69	5.100 2.000,000 313,700	4,557,40	714. 5.505.  350,6	500 1,083,10	
950 940 884 33	1,600		3,461,00	5.100 2.000,000 313,700		350,5	500 1,083,10 	6,588,60
950 940 884 38	1,000 		3,461,00	5.100 2.000,000 313,700		350,5	500 1,083,10 	6,588,66
35 35			300,00	5.10d 2.000,00d 313,70d		350,6		0,588,60
35 35			300,00	2,000,000	,	350,0	000	
35 35			300,00	2,000,000	,	350,0	000	
35 35	•••		300,00	00 0	, ' ; ;	350,0	000	
35 35	•••		300,00	ю,		5.0	200	
38 38	•••			ю.		5.0	200	
38	•••	1	345,00					1
812	1,600		.'				vo	
		586,412 <b>586,142</b>		2,318,800	3,(-)5,8(-)	o	00	575.100
i				1		<u> </u>		- 0
-	2,000,000	2,000,000 <b>0</b>	•••	2,500,000	2,500,000 1,000,000		1,000,000	1,000,000
65	•••		400			•••	•••	
77 81	•••		102,500 5,484,000			102,60	00 •••	
2		4,121,123					-	4,382,900
					3-7,300		-	0
77	•••		780.600	• • • •			-0	
			79,100			65,30		
			18,730.200	,				
}2 72	3,063		3,388,400	2,100	} ! !	3.056,200	$o_l^i$	<u>;</u>
		:	ļ. •••	<b></b> .				
-	3,207	95 ton		11,100 J	0.000	23,374,500	•••	23:374:500
	-		-4	1			,	
	93 77 77 006 98 12 32 72 01 54	93 77 98 12 32 3,06,1 72 01 54 138	93 77 98 12 32 3,06,1 72 54	93 1,228 500 780,600 79,100 98 18,739,200 3,388,400 24,500 or 138 11,700	93 1,228 500 780,600 98	93 77 98 1,228 500 780,600 79,100 18,730,200 3,388,400 24,500 11,700 9,000 45 3,207 25,105,452 24,201,000 11,100 24,272,100	93	93 77 98 18.739.200 18.739.200 18.739.200 3.388,400 2.100 3.056.200 24.500 11,199,200 753,600 65,300 18,739.200 18,739.200 18,739.200 11,199,200 753,600 18,739.200 18,739.200 11,199,200 15,279,800 17,400 11,700 9,000 11,100 24,272,100 23,374,590

# C .- Statement of Receipts and Disbursements

	A	CCOUNTS, 189	5-96.	(4	ED ESTIMATE		BUDGET ESTIMATE, 1897-98.			
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total,	
	Rx.	£		Rx.	£	and the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of t	Rx.	£		
Brought forward .	126,795,657	2,224,090		127,773,300	4,230,100		129,259,700	5,674,400		
Loans and Advances by Imperial Government .	137,164	• • •	137,164	125,500	•••	125.500	107,600	•••	107,600	
NET .			6			42,400			91,500	
Loans and Advances by Provincial Governments	369,082	***	369,082	392,400		392,400	411,700	***	411,700	
NET .			0			0			0	
Capital Receipts from Railway Companies— On account of Subscribed Capital . Repayments	163,800 1,192,868			306,000 200,300			1,535,300 102,700	4,491,400 3,000		
TOTAL .	1,356,668	803,030	2,159, <b>70</b> 4	512,300	3,943,300	4,455,600	1,698,000	4,494,400	6,192,400	
Net .			0			581,600			^	
Remittances— Inland Money Orders. Other Local Remittances Other Departmental Accounts Net Receipts by Civil Treasuries from— Post Office Telegraph Guaranteed Railways Public Works Net Receipts from Civil Treasuries by— Telegraph Marine Military	42,019 475,393 730,869 94,938			22,800,000 500,700 279,200 794,300 44,000 2,440,200  260,500 16,039,100			23,900,000 444,900 304,200 555,000  2,781,500 			
Public Works Remittance Account between England and India— Railway transactions	659,122			783;600			15,700,000 2,081,000 903,000	402,500		
Other "	3,13,632			381,400			359,400	122,500		
TOTAL .	46,024,387	341,645	46,366,032	45,000,400	1,107,800	46,108,200	47,847,700	525,000	48,372,700	
NET .			80,502			297,100			0	
Secretary of State's Bills drawn	•••	17,664,492	17,664,492	}	15,300,000	15,300,000	•••	13,000,000	13,000,000	
TOTAL RECEIPTS .	174,682,958	21,033,263		173,803,900	24,581,200		179,324,700	23,693,800		
Opening Balance .	22,529,488	2,503,124		16,500,510	3,393,798		13,465,810	2,814,698		
GRAND TOTAL .	197,212,446	23,536,387		190,304,410	27,974,998	,	192,790,510	26,508,498		

FORT WILLIAM,
FINANCE AND COMMERCE DEPARTMENT;
The 19th March 1897.

W. H. DOBBIE,
Offg. Deputy Comptroller General

# of the Government of India, in India and in England—continued.

		ACCOUNTS, 1	895-96.	Rev	ISED ESTIMA	TE, 1896-97.	Bupa	1897-98.	
	India.	England.	Total.	India.	England	. Total.	India.	England.	Total.
Brought for ward	Rx.	18,291,35	1	Rx. 113,936,90	21,806,00	00	Rx. 115,890,30	18,171,600	
Loans and Advances by Imperial Government	211,61	٠	211,61	0 83,10					
Net .			74,44	1		83,100	16,100		16,10
Loans and Advances by Provincial Governments	533,179	9	533,17			0			0
Net .			164,09	[		1,199,500	4	• •••	748,600
Payments to Railway Companies on Capital Account—						807,100			336,900
For discharge of De- bentures									
For Expenditure .	1,491,821	853,820		1,476,900	871,200		2,654,300	2,441,400 2,370,700	
TOTAL .	1,491,821	853,820	2,345,64	1,476,900	2,397,100	3,874,000	2,654,300	4,812,100	7,466,400
NET .			185,937	, []  }		0			1,274,000
Remittances— Inland Money Orders . Other Local Remittances	21,739,588			22,800,000 5 <sup>6</sup> 0,7 <b>0</b> 0		-	<b>23,900,0</b> 00		-,-/4,000
Other Departmental Accounts.  Net Payments into Civil Treasuries by—	445,834			279,200			444,900 304,200	***	
Post Office Telegraph	730,835	•••		794,300	44.		555,000		
Guaranteed Railways	94,009 3,214,646	•••		44,000				•••	
Public Works Net Issues from Civil Treasuries to—	1,866,747	•••		2,440,200 	•••		2,781,500 		
Telegraph	•••				***	ļ	5,200		
Military .	175,742 16,709,922	•••	:	260,500	•••		212,000		
Public Works Remittance Account between England and				15,949,100 583,000			15,700,900 2,681,000		
India— Railway transactions Other	149,250 160,939	662,138 33 <b>5</b> .280		805,100 <b>3</b> 30,000	61 <b>0,</b> 800 346,400		402,500 146,400	903,000 350,500	
TOTAL .	45,288,112	9 <b>97,</b> 418	46,285,530	44,853,900	95 <b>7,2</b> 00	45.8:1,100	47,134,200	1,253,500	48,387,700
Secretary of State's Bills	18,742,215		0			0 -			15,000
	10,742,215	•••	18,742,215	15,288,300	•••	15,288,300	13,025,300	•••	13,025,300
TOTAL DISBURSEMENTS.	80,711,936	20,142,589	**************************************	176,838,600	25,160,300	1	79,468,800	24,237,200	
Closing Balance .	16,500,510	3,393,798		13,465,810	2,814,698	<b>!</b>	13,321,710	2,271,298	
GRAND TOTAL . 1	97,212,446	23,536,387		190,304,410	27,974,998		92,790,510	26,508,498	

A. F. COX,

Offg. Comptroller General.

J. F. FINLAY,

Secretary to the Government of India.

## D.—Account of Provincial and Local Savings charged to Revenue, and held at the disposal of Provincial Governments under their Provincial Settlements.

#### Provincial and Local Balances.

Norg.—These balances do not include the Balances of Deposits and Advances upon Local Fund Accounts.

	India.	Central Provinces.	Burma.	A-sum.	Bengal,	NW. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL,
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Ra.	Rs.	Rx.	Rs.
Accounts, 1895 56.		:		1		•				
Balance at end of 1894-95	15,195	85,901	197,521	131,811	602,946	416,094	325,264	703,142	678,769	3,216,643
Added in 1895-46	•••	8,688	217,917	24,299	108,211		,	81,770	108,017	548 <b>,9</b> 02
Spent in 1895-96	449	•••	•••	•••	•••	155,618	13.726	***	•••	109,793
Balance at end of 1895-96.	14,746 -	94,589	415,438	156,110	<b>711.1</b> 57		311,538	844,912	780,786	3,595,752
Revised Estimate, 1896-97.		1	1	i		1				, , , , , , , , , , , , , , , , , , ,
Balance at end of 1895-96 (by Accounts).	14.746	94.589	415,438	156,116	711,157	` 250,4 <b>7</b> 6	311,538	841,912	780,780	. 3,59 <b>5</b> ,75 <b>2</b>
Spent in 1896 97	2,500	52,300	34,800	33 om	-30,300	202,900	105,000	199,700	307.100	i 1,228,500,
Balance at end of 1896-97.	12,246	42.289	380,638	123,110	480.857	<b>57</b> .57!!	205,038	615.212	419.086	<b>2,</b> 367,252
Budget Estimate, 1897-98.		1						; {	i 1 1	; ,
Balance at end of 1896-97 (by Revised Estimate).	12,246	42,280	380,635	123,110	450,857	57,570	205,638	645,212	419,686	2,307.252
Added in 1397-98				•••		9,200			•••	; <b>9,2</b> 00
Spent in 1897-98	1,600	6,100	184,900	23,000	454-700	••••	85,900	: 279,766 [	163,300	. 1,190,200
Balance at end of 1897-98.	10,640	30,180	195.738	100,110	26,157	1 06,776	119,738	305,512	256,386	1,177,252

W. H. DOBBIE, Offg. Deputy Comptroller General. A. F. COX,

J. F. FINLAY, Offg. Comptroller General. Secretary to the Government of India.

FORT WILLIAM, FINANCE AND COMMERCE DEPARTMENT; The 19th March 1897.

# E.—Statement of Net Revenue and Expenditure—India and England. Part I.—Income.

Revenue.				Accounts,	, 1805-06.	Revised Estin	nate, 1806-97.	Budget Estin	atę, 1897-98,
.—Land Revenue, etc.: 1. Land Revenue 2. Forest 3. Tribi 'es from Native States	•	•		7(x. 26,150,709 } 1,650,047   792,301	- Ka.	Rx. 23,015,300 1,762,000 902,500	Rx.	61. 25.601.800 1.753.000 9:1.600	Rx.
Doduct,— Assignments .		•	•	28,599,657 1,127,276		26.309,800 1,136,100		28,256,400 1,130,900	
	N	ET	• .	-	27,472,381	;	25,173,700		27,125,500
.—Opium, Net Receipts	•	•	•	5,054,971		3,880,600		3.161,300	
Assignments .	•	•	•	5.077		5,100		5,100	
	Nı	ET	•	_	5,049,894		3,875,500		3,156,200
.—Taxation:  1. Salt 2. Stamps 3. Excre 4. Provincial Rates 5. Customs 6. Assessed Taxes 7. Registration	:	•		8,825,674 4,070,087 5,090,570 3,600,480 4,405,021 1,822,418 423,573		8.402.500 4.717.000 5,582.00 3.531.700 4.408.800 1 842.500 446 200		8,668.900 4.782.600 5.053.800 3.616,600 4.375.900 1.836.800 4.39.700	
Deduct,— Assignments .	•		. !	30,049,723		28,932,200 428,100		29,463,666 422,466	
- Miscellaneous Receipts (i.e., Mint	Ne		•		29,627,357	_ :	28,504,100		28,981,200
change and Miscellaneous) .	,	•	•	-	392,453	_ '	480,900		366,800
cess of Expenditure over Income .					62,542,085		58,034,200 1,986,900		59,629,700 2,164,000
					62,542,085		60,021,100		62.093,700

#### Part II. - Expenditure.

271.1 1				<del></del>	7	<del></del>
CHARGI S	Account	18:15-16.	Revised Esti	mate, 1895-07.	Budget E to	nace, 15 17-95.
- Debt Services	$\frac{Rx}{-}$	Rr. 3,219,747	£3.	Rv 2,368,800	<i>R</i> s. —	Кх. 2,708,700
1 Army 2. Military Works 3. Special Defence Works	24,420,146 1,150,230 101,349	1	23,330,800 1,697,900 123,500		23 314 200 1.12 1.20 ) 19.,00	
TOTAL	.	25.677,734		24,547,200		24,514,800
Collection of Revenue:  1. Land Revenue, including District Admir	-					-4,314,000
2. For st	4,097,117 911,161 1.419,270		4 <sub>1</sub> 0 , f <sub>4</sub> 1 3 909,000 1429,100		4 166.700 1.070,100 1.474 00	
-Commercial Services:	-	6,427.548		6,523,400	<del>-</del>	6,717,700
Net Expensiture 1. Railway	. 1,620,2 <b>63</b> 670,358		2.810.200 53.000		2.816.800 -10.800	
	2,290,020		2.861,10r		2.800.000	
Deduct—Net Receipts— Port Office Telegraph	. 69,697		58.760 123.300 ——————————————————————————————————		78,000 —700	
Net		2,038,842			77.300	
- Civil Services:  1. Civil Departments 2. Miscellaneous Civii Charges 3. Faram Retief and Insurance 4. Construction of Railways (charged agains Revenue in addition to that under Fami	ne		13,696,300 5,185,300 2,012,000	2,679,100	13,778,000 5,242,400 3,000,200	2,728,700
Insurance)	7,661		14.000 4,222,600	; }	7, to 3 3,919,306	
Add or Deduct.— Provincial Surplus or Deficit	23,205,107	§	25.131.100 1.218.500		20,013.800 7.740,000	
TOTAL		23,644,216		23,902,600		25,423,800
Excess of Income over Expenditure .		61,008,087 1,533,998		60,021,100		62,093,700
		62,542,085		60,021,100	1	62,003,700

W. H. DOBBIE,

\*g. Deputy Comptroller General.

A. F. COX,
Offg. Comptroller General.

J. F. FINLAY, Secretary to the Government of India.

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JANUARY TO JUNE 1897.

G. L. C. P. O.-No. 44 G. I.-2-9-97-1.325.

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France consequent on the outbreak of plague at Bombay  No. 1786.— Publishes telegrams regarding quarantine and trade restrictions imposed in consequence of the existence of bubonic plague in India  No. 809.— Publisher rules for quarantine against plague made by the Government of Bengal, and which have effect, as a temporary measure, in the port of Calcutta  No. 820.— Notifies what articles are classed as dangerous within the meaning of the prohibition to import all dangerous cargo, even on healthy ships, into the ports of the Persian Gulf  No. 821.— Publishes what articles are classed as dangerous within the meaning of the prohibition for rules for quarantine regarding quarantine for quarantine and trade restrictions in Rule III of rules for quarantine and subministered by the Government of Months to consequence of the existence of bubonic plague in India  No. 832.— Publishes decuments regarding quarantine and trade restrictions imposed in foreign sountries in consequence of the existence of hubonic plague in India  No. 834.— Ditto ditto  No. 1603.— Ditto ditto  No. 1603.— Ditto ditto  No. 1603.— Ditto ditto  No. 1603.— Ditto ditto  No. 1603.— Ditto ditto  No. 1603.— Ditto ditto  No. 1603.— Ditto ditto  No. 1603.— Ditto ditto  No. 1603.— Ditto ditto  No. 1603.— Ditto ditto  No. 1603.— Ditto ditto  No. 1603.— Ditto ditto  No. 1603.— Ditto ditto  No. 1603.— Ditto ditto  No. 1603.— Ditto ditto  No. 1603.— Ditto ditto  No. 1603.— Ditto ditto  No. 1603.— Ditto ditto  No. 1603.— Ditto ditto  No. 1603.— Ditto ditto  No. 1603.— Ditto ditto  No. 1603.— Ditto ditto  No. 1603.— Ditto ditto  No. 1603.— Ditto ditto  No. 1603.— Ditto ditto  No. 1603.— Ditto ditto  No. 1603.— Ditto ditto  No. 1603.— Ditto ditto  No. 1603.— Ditto ditto  No. 1603.— Ditto ditto  No. 1603.— Ditto ditto  No. 1603.— Ditto ditto  No. 1603.— Ditto ditto  No. 1603.— Ditto ditto  No. 1603.— Ditto ditto  No. 1603.— Ditto ditto  No. 1603.— Ditto ditto  No. 1603.— Ditto ditto  No. 1603.— Ditto ditto  No. 1604.— Ditto ditto  No. 1604.— Ditto ditto  No. 160	. 2
No. 758.— Publishes telegrams regarding quarantine and trade restrictions imposed in consequence of the existence of bubonic plague in India  No. 809.— Publishes rules for quarantine against plague made by the Government of Bengal, and which have effect, as a temporary measure, in the port of Calcutts  No. 820.— Notifies what articles are classed as dangerous within the meaning of the prohibition to import all dangerous cargo, even on healthy ships, into the ports of the Persian Gulf.  No. 821.— Publishes quarantine regulations in Iorea at Museat and Gwadur  No. 821.— Publishes quarantine regulations in Iorea Museat and Gwadur  No. 821.— Publishes quarantine regulations in Iorea Museat and Gwadur  No. 827.— Publishes documents regarding quarantine and trade restrictions imposed in foreign countries in consequence of the existence of bubonic plague in India  No. 834.— Directs that the powers conferred by section 2, subsection 11, of the Epidemic Diseases Act, 1807, nay be accurised with regard to Ajmere-Merwara  No. 834.— Directs that no person who has, since the lat of January 1897, resided or been in, or passed through, the Crivate administered by the Governer of Bombay in Council, shall, until further orders, be permitted to emback on any ship at any port in British India with the object of proceeding as an emigrant or as a labourer to any port out of British India with the object of proceeding as an emigrant or as a labourer to any port out of British India with the object of proceeding as an emigrant or as a labourer to any port out of British India with the object of proceeding as an emigrant or as a labourer to any port out of British India with the object of proceeding as an emigrant or as a labourer to any port out of British India with the object of proceeding as an emigrant or as a labourer to any port out of British India with the object of proceeding as an emigrant or as a labourer to any port out of British India with the object of proceeding to the proposition of the Venice Sanitary Convention of	. 2
No. 788.— Publishes telegrams regarding quarantine and trade restrictions imposed in consequence of the existence of bubonic plague in landia.  No. 800.— Publishes cales for quarantine sgainst plague made by the Government of Bengal, and which have effect, as a temporary measure, in the port of clautita  No. 820.— Notifies what articles are classed as dangerous within the meaning of the prohibition to import all dangerous cargo, even on healthy ships, into the ports of the Persian Gulf  No. 821.— Publishes quarantine regardations in force at Muscat and Gwadur  No. 822.— Notifies certain alteration in Role III of rules for quarantine and trade restrictions imposed in foreign countries in consequence of the existence of hubonic plague in India  No. 837.— Publishes documents regarding quarantine and trade restrictions imposed in foreign countries in consequence of the existence of Ajmers-Merwara by the Chief Commissioner of Ajmers-Merwara by the Chief Commissioner of Ajmers-Merwara by the Chief Commissioner of Ajmers-Merwara by the Chief Commissioner of Ajmers-Merwara by the Chief Commissioner of Ajmers-Merwara by the Chief Commissioner of Ajmers-Merwara by the Chief Commissioner of Ajmers-Merwara by the Chief Commissioner of Ajmers-Merwara by the Chief Commissioner of Ajmers-Merwara by the Chief Commissioner of Ajmers-Merwara by the Chief Commissioner of Ajmers-Merwara by the Chief Commissioner of Ajmers-Merwara by the Chief Commissioner of Ajmers-Merwara by the Chief Commissioner of Ajmers-Merwara by the Chief Commissioner of Ajmers-Merwara by the Chief Commissioner of Ajmers-Merwara by the Chief Commissioner of Ajmers-Merwara by the Chief Commissioner of Ajmers-Merwara by the Chief Commissioner of Ajmers-Merwara by the Chief Commissioner of Ajmers-Merwara by the Chief Commissioner of Ajmers-Merwara by the Chief Commissioner of Dubonic plague in Home by a control of Birth March 1807, and a traditive and trade restrictions imposed in foreign countries in connequence of the plague in Home by a control of Birth Mar	. 2
time and trade restrictions imposed in consequence of the existence of bubonic plague in India  No. 800.— Publishes rules for quarantine signing the port of Calcutta  No. 807.— Publishes rules for quarantine signing the port of Calcutta  No. 820.— Notifies what articles are classed as a dangerous within the meaning of the prohibition to import all dangerous cargo, even on healthy ships, into the ports of the Persian Gulf  No. 821.— Publishes quarantine regulations in force and function No. 300, dated 12th Cotober 1890, and No. 7, dated 6th January 1897  No. 827.— Publishes documents regarding quarantine and trade restrictions imposed in foreign countries in consequence of the existence of bubonic plague in Home 1st of January 1897, resided or been in, or passed through the terrotics administered by the Governor of Bombay in Council, or the State of Baroda, or the territories of any Native Prince of State under the Suzezianty of Her Majesty exercised through the Governor of Bombay in Council, or the State of Baroda, or the territories of any Native Prince of State under the Suzezianty of Her Majesty exercised through the Governor of Bombay in Council, shall, until further orders, be permitted to embask on any ship at any port in British India with the object of proceeding as an emigrant or as a labourer to any port out of British India  No. 1018.— Directs that no tickets to trave railway to Lakhear, Parti, Jawadapur and Harshall be sold from the 24th does not be end of April 1.  No. 1518.—Directs that no tickets to trave railway to Lakhear, Parti, Jawadapur and Harshall be sold from the 24th does not be end of April 1.  No. 1618.—Directs that no tickets to trave railway to Lakhear, Parti, Jawadapur and Harshall principles of the plague while beauting to the Venice San Convention of 19th March 1897, and a transle of rules for quarantine against plague while beauting the conferred by section 5, clause (1), section 10, and section 68. respectively, of Pajerim Ships Act. 1895 (XIV of 1895) notifies when the said dra	. 28
no. 1904.— Ditto ditto No. 1908.— Publishes rules for quarantine sgainst plague made by the Government of Hengal, and which have effect, as a temporary measure, in the port of Calcutta	. 29
no. 1904.— Ditto ditto No. 1908.— Publishes rules for quarantine sgainst plague made by the Government of Hengal, and which have effect, as a temporary measure, in the port of Calcutta	. 31
No. 800.— Publishes rules for quarantine sgainst plague made by the Government of Bengal, and which have effect, as a temporary measure, in the port of Calcutta  No. 820.— Notifies what articles are classed as dangerous within the meaning of the prohibition to import all dangerous cargo, even on heathy ships, into the ports of the Persian Gulf  No. 821.— Publishes quarantine regulations in force at Museat and Gwadur  No. 823.— Notifies certain alteration in Rule III of rules for quafarfline against plague in Home Department Notifications No. 300, dated 12th October 1896, and No. 7, dated 6th January 1897  No. 827.— Publishes documents regarding quarantine and trade restrictions imposed in foreign countries in consequence of the visitence of bubonic plague in India  No. 836.— Directs that the power conferred by section 2, sub-section (1), of the Epidemic Diseases Act, 1807, may be exercised with regard to Ajmer-Merwara by the Chief Commissioner of Ajmer-Merwara by the Chief Commissioner of Barnbay in Council, ship at any port in British India with the object of proceeding as an emigrant or as a labourer to any port out of British India  No. 932.— Publishes documents regarding quarantine and trade restrictions imposed in foreign countries in consequence of the existence of bubonic plague in India  No. 932.— Publishes documents regarding quarantine and trade restrictions imposed in foreign countries in consequence of the existence of bubonic plague in India  No. 932.— Publishes documents regarding quarantine and trade restrictions imposed in foreign countries in consequence of the existence of bubonic plague have been extended by the Government of Madras at calculating present the conventions in posed in foreign countries in consequence of the existence of bubonic plague have been extended by the Government of Madras cancelling the rule quarantine against plague made by that Go ment under Act I of 1870  No. 1710.— Publishes Circular on the subject or regulations controlling the plague made by the Government of Mad	. 3
plague made by the Government of Bengal, and which have effect, as a temporary measure, in the port of Calcutta  No. 822.— Notifies what articles are classed as dangerous within the meaning of the prohibition to import all dangerous cargo, even on healthy ships, into the ports of the Persian Gulf  No. 821.— Publishes quarantine regulations in Force at Muscat and Gwadur  No. 823.— Notifies certain alteration in Role III of rules for quadraffine against plague in Home Department Notifications No. 300, dated 12th October 1890, and No. 7, dated 6th January 1897  No. 827.— Publishes documents regarding quarantine and trade restrictions imposed in foreign countries in consequence of the existence of bubonic plague in India  No. 834.— Directs that the powers conferred by section 2, sub-action (I), of the Epidemic Discussed Act. 1897, may be secreised with regard to Ajmer-Merwara  No. 836.— Directs that no person who has, since the lat of January 1897, resided or been in, or passed through, the territorics of any Native Prince or State under the Suzerainty of Her Majesty exercised through the Governor of Bombay in Council, shall, until further orders, be permitted to embalk on any ship at my port in British India with the object of proceeding as an emigrant or as a labourer to any port out of British India with the object of proceeding as an emigrant or as a labourer to any port out of British India with the object of proceeding as an emigrant or as a labourer to any port out of British India with the object of proceeding as an emigrant or as a labourer to any port out of British India with the object of proceeding as an emigrant or as a labourer to any port out of British India with the object of proceeding as an emigrant or as a labourer to any port out of British India with the Covernment of Madras cancelling the rule of the Publishes decuments regarding quarantine against plague have been extended by the Governor General in Cour No. 1746.—Publishes Circular on tesubject or feel by the Governor of two by the Paris S	35
plague made by the Government of Bengal, and which have effect, as a temporary measure, in the port of Calcutta  No. 822.— Notifies what articles are classed as dangerous within the meaning of the prohibition to import all dangerous cargo, even on healthy ships, into the ports of the Persian Gulf  No. 821.— Publishes quarantine regulations in Force at Muscat and Gwadur  No. 823.— Notifies certain alteration in Role III of rules for quadraffine against plague in Home Department Notifications No. 300, dated 12th October 1890, and No. 7, dated 6th January 1897  No. 827.— Publishes documents regarding quarantine and trade restrictions imposed in foreign countries in consequence of the existence of bubonic plague in India  No. 834.— Directs that the powers conferred by section 2, sub-action (I), of the Epidemic Discussed Act. 1897, may be secreised with regard to Ajmer-Merwara  No. 836.— Directs that no person who has, since the lat of January 1897, resided or been in, or passed through, the territorics of any Native Prince or State under the Suzerainty of Her Majesty exercised through the Governor of Bombay in Council, shall, until further orders, be permitted to embalk on any ship at my port in British India with the object of proceeding as an emigrant or as a labourer to any port out of British India with the object of proceeding as an emigrant or as a labourer to any port out of British India with the object of proceeding as an emigrant or as a labourer to any port out of British India with the object of proceeding as an emigrant or as a labourer to any port out of British India with the object of proceeding as an emigrant or as a labourer to any port out of British India with the object of proceeding as an emigrant or as a labourer to any port out of British India with the Covernment of Madras cancelling the rule of the Publishes decuments regarding quarantine against plague have been extended by the Governor General in Cour No. 1746.—Publishes Circular on tesubject or feel by the Governor of two by the Paris S	. 41
No. 1309.— Directs that no tickets to travel port of Calcutta  No. 1309.— Notifies what articles are classed as dangerous within the meaning of the prohibition to import all dangerous cargo, even on healthy ships, into the ports of the Persian Gulf  No. 1311.— Publishes quarantine regulations in force at Mucest and Gwadur  No. 1321.— Publishes quarantine regulations in Ende III of rules for quarantine against plague in Home Department Notifications No. 300, dated 12th October 1896, and No. 7, dated 6th January 1897  No. 1327.— Publishes documents regarding quarantine and trade restrictions imposed in foreign countries in consequence of the existence of bubonic plague in India  No. 1338.— Directs that no tickets to trave railway to Lakhaar, Patri, Jawahapur and Harnine and trade restrictions imposed in foreign and Administrations relating to the Venice San Convention of 19th March 1897  No. 1342.— Publishes client to trave the end of April  No. 1388.— Directs that no tickets to trave railway to Lakhaar, Patri, Jawahapur and Harnine and trade restrictions imposed in foreign and Administrations relating to the Venice San Convention of 19th March 1897  No. 1309.— Directs that to any pilgrim or operan intending to visit the Singhast Mela  No. 1493.—Publishes certain thats illustrating course of the plague in Bombay Presidency under the subject of proposed in foreign and Administrations relating to the venice San Convention of 19th March 1897  No. 1309.— Directs that no tickets to trave individual to any pilgrim or operan intending to visit the Singhast Mela  No. 1493.—Publishes certain the solidate of the earliest of the end of April  No. 1518.—Directs that no tickets to trave individual to the end of April  No. 1518.—Directs that no tickets to trave individual to the end of April  No. 1518.—Directs that no tickets to trave railway to Lakhaar, Patri, Jawahapur and Harning to visit the Singhast Mela  No. 1523.—Publishes circular to Local Governon to 19th March 1897  No. 1609.—Publishes devented to travel inding the v	. 5
no. 820.— No. 1920.— No. 1920.— No. 1920.— No. 1920.— No. 1920.— No. 1920.— No. 1920.— No. 1920.— No. 1920.— Publishes quarantine regulations in force at Muscat and Gwadur.  No. 821.— Publishes quarantine regulations in force at Muscat and Gwadur.  No. 823.— Notifications No. 300, dated 12th October 1896, and No. 7, duted 6th January 1897.  No. 827.— Publishes documents regarding quarantine and trade restrictions imposed in foreign countries in consequence of the existence of bubonic plague in India.  No. 834.— Directs that the powers conferred by section 2, sub-section (1), of the Epidemic Diseases Act, 1897, may be exercised with regard to Ajmere-Merwara by the Chief Commissioner of Ajmere-Merwara by the Chief Commissioner of Ajmere-Merwara by the Chief Commissioner of Ajmere-Merwara by the Chief Commissioner of Ajmere-Merwara by the Chief Commissioner of Ajmere-Merwara by the Chief Commissioner of Ajmere-Merwara by the Chief Commissioner of Ajmere-Merwara by the Chief Commissioner of Ajmere-Merwara by the Chief Commissioner of Ajmere-Merwara by the Chief Commissioner of Ajmere-Merwara by the Chief Commissioner of Ajmere-Merwara by the Chief Commissioner of Ajmere-Merwara by the Chief Commissioner of Ajmere-Merwara by the Chief Commissioner of Ajmere-Merwara by the Chief Commissioner of Ajmere-Merwara by the Chief Commissioner of Ajmere-Merwara by the Chief Commissioner of Ajmere-Merwara by the Chief Commissioner of Ajmere-Merwara by the Chief Commissioner of Ajmere-Merwara by the Chief Commissioner of Ajmere-Merwara by the Chief Commissioner of Ajmere-Merwara by the Chief Commissioner of Ajmere-Merwara by the Chief Commissioner of Ajmere-Merwara by the Chief Commissioner of Ajmere-Merwara by the Chief Commissioner of Ajmere-Merwara by the Chief Commissioner of Ajmere-Merwara by the Chief Commissioner of District of June 1997, resided or been in, or passed through the devenue of British India to any port in British India to any port on the cristence of District of the Majara Proceed to issued in exercise of p	
No. 820.— Notifies what articles are classed as dangerous within the meaning of the prohibition to import all dangerous cargo, even on healthy ships, into the ports of the Persian Gulf.  No. 821.— Publishes quarantine regulations in force at Muccat and Gwadur.  No. 623.— Notifies certain alteration in Rule III of rules for quarantine against plague in Home Department Notifications No. 303, dated 12th October 1896, and No. 7, dated 6th January 1897.  No. 827.— Publishes documents regarding quarantine and trade restrictions imposed in foreign countries in consequence of the existence of bubonic plague in India.  No. 836.— Directs that no person who bas, since the lat of January 1897, resided or been in, or passed through, the territorics of any Native Prince of State under the Suzerainty of Her Majesty exercised through the Governor of Bombay in Council, shall, until further orders, be permitted to embalk on any ship at any port in British India with the object of proceeding as an emigrant or as a labourer to any port out of British India with the object of proceeding as an emigrant or as a labourer to any port out of British India with the object of proceeding as an emigrant or as a labourer to any port out of British India with the object of proceeding as an emigrant or as a labourer to any port out of British India with the object of proceeding as an emigrant or as a labourer to any port out of British India with the object of proceeding as an emigrant or as a labourer to any port out of British India with the object of proceeding as an emigrant or as a labourer to any port out of British India with the object of proceeding as an emigrant or as a labourer to any port out of British India with the object of proceeding as an emigrant or as a labourer to any port out of British India with the object of proceeding as an emigrant of the Canada and trade restrictions imposed in foreign countries in consequence of the existence of bubonic plague in India.  No. 1011.— Notifies that certain rules for quarantine against	-
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to import all dangerous cargo, even on healthy ships, into the ports of the Persian Gulf  No. 823.— Publishes quarantine regulations in force at Muscat and Gwadur  No. 823.— Notifies certain alteration in Rule III of rules for quarantine against plague in Home Department Notifications No. 300, dated 12th October 1896, and No. 7, dated 6th January 1897  No. 827.— Publishes documents regarding quarantine and trade restrictions imposed in foreign countries in consequence of the existence of bubonic plague in India  No. 834.— Directs that the powers conferred by section 2, sub-action (I), of the Epidemic Diseases Act, 1897, may be exceised with regard to Ajmere-Merwara by the Chief Commissioner of Ajmere-Merwara by the Chief Commissioner of Ajmere-Merwara by the Chief Commissioner of Ajmere-Merwara by the Chief Commissioner of Ajmere-Merwara by the Chief Commissioner of Ajmere-Merwara by the Chief Commissioner of Ajmere-Merwara by the Chief Commissioner of Ajmere-Merwara by the Chief Commissioner of Ajmere-Merwara by the Chief Commissioner of Ajmere-Merwara by the Chief Commissioner of Ajmere-Merwara by the Chief Commissioner of Ajmere-Merwara by the Chief Commissioner of Ajmere-Merwara by the Chief Commissioner of Ajmere-Merwara by the Chief Commissioner of Ajmere-Merwara by the Chief Commissioner of Ajmere-Merwara by the Chief Commissioner of Ajmere-Merwara by the Chief Commissioner of Ajmere-Merwara by the Chief Commissioner of Ajmere-Merwara by the Chief Commissioner of Ajmere-Merwara by the Chief Commissioner of Ajmere-Merwara by the Chief Commissioner of Ajmere-Merwara by the Chief Commissioner of Plague in Bombay in Council, or the Stato of Baroda, or the territories of any Native Prince or State under the Suzeaninty of Her Majesty exercised through the Governor of Bombay in Council, shall, until further orders, be permitted to embask on any ships at any port in British India with the object of proceeding as an emigrant or as a labourer to any port out of British India with the object of proceeding as an emi	. 2
ships, into the ports of the Persian Gulf  No. 821.— Publishes quarantine regulations in force at Muscat and Gowadur  No. 823.— Notifies certain alteration in Rule III of rules for quarantine against plague in Home Department Notifications No. 300, dated 12th October 1896, and No. 7, dated 6th January 1897  No. 827.— Publishes documents regarding quarantine and trade restrictions imposed in foreign countries in consequence of the existence of bubonic plague in India  No. 834.— Directs that the powers conferred by section 2, sub-section (1), of the Epidemic Diseases Act, 1897, may be exercised with regard to Ajmere-Merwara  No. 836.— Directs that no person who has, since the lat of January 1897, resided or been in, or passed through, the territories of any Native Prince or State under the Suzerainty of Her Majesty exercised through the Governor of Bombay in Council, and in the object of proceeding as an emigrant or as a labourer to any port out of British India with the object of proceeding as an emigrant or as a labourer to any port out of British India with the object of proceeding as an emigrant or as a labourer to any port out of British India with the object of proceeding as an emigrant or as a labourer to any port out of British India with the object of proceeding as an emigrant or as a labourer to any port out of British India with the object of proceeding as an emigrant or as a labourer to any port out of British India with the object of proceeding as an emigrant or as a labourer to any port out of British India with the object of proceeding as an emigrant or as a labourer to any port out of British India outlines and trade restructions imposed in foreign countries in consequence of the existence of bubonic plague in India  No. 1932.— Publishes decuments regarding quarantine against plague have been extended by the Government of Marsa to all ports of the Madins Presidence of the plague in Bombay. Karachi, and the convention of 1897 and translation of two Notification of two Notification of two Notificati	
No. 821.— Publishes quarantine regulations in force at Muscat and Gwadur  No. 828.— Notifice cretain alteration in Rule III of rules for quarantine against plague in Home Department Notifications No. 300, dated 12th October 1896, and No. 7, dated 6th January 1897 - No. 827.— Publishes documents regarding quarantine and trade restrictions imposed in foreign countries in consequence of the existence of bubonic plague in India .  No. 834.— Directs that the powers conferred by section 2, sub-section (1), of the Epidemic Diseases Act, 1897, may be exercised with regard to Ajmere-Merwara by the Chief Commissioner of Ajmere-Merwara by the Chief Commissioner of Ajmere-Merwara by the Chief Commissioner of Ist of January 1897, resided or been in, or passed through, the territories administered by the Governor of Bombay in Council, shall, until further orders, be permitted to embask on any ship at any port in British India with the object of pioceeding as an emigrant or as a labourer to any port out of British India with the object of pioceeding as an emigrant or as a labourer to any port out of British India with the object of pioceeding as an emigrant or as a labourer to any port out of British India worth the object of pioceeding as an emigrant or as a labourer to any port out of British India worth the object of pioceeding as an emigrant or as a labourer to any port out of British India worth the object of pioceeding as an emigrant or as a labourer to any port out of British India worth the object of pioceeding as an emigrant or as a labourer to any port out of British India worth the object of pioceeding as an emigrant or as a labourer to any port out of British India worth the content of Barbas deciments regarding quarantine against plague have been extended by the Governoment of Madras cancelling the rule quarantine against plague made by that Governoment of Madras cancelling the rule quarantine against plague made by that Governoment. anendmin provided to the Madras to all ports of the Madras Presidence of the Mad	
No. 823.— Notifies certain alteration in Rule III of rules for quatariline against plague in Home Department Notifications No. 300, dated 12th October 1896, and No. 7, dated 6th January 1897.  No. 827.— Publishes documents regarding quarantine and trade restrictions imposed in foreign countries in consequence of the existence of bubonic plague in India  No. 834.— Directs that the powers conferred by section 2, sub-section (1), of the Epidemic Diseases Act, 1897, may be exercised with regard to Ajmere-Merwara by the Chief Commissioner of Ajmere-Merwara by the Chief Commissioner of Rule of January 1897, resided or been in, or passed through, the territories of any Native Prince or State under the Suzerainty of Her Majesty exercised through the Governor of Bombay in Council, shall, until further orders, be permitted to embark on any ship at any port out of British India with the object of proceeding as an emignant of an a labourer to any port out of British India southries in consequence of the existence of bubonic plague in India  No. 032.— Publishes documents regarding quarantiue and trade restructions imposed in foreign countries in consequence of the existence of bubonic plague in India  No. 1618.—Diffects that no tickets to trave railway to Lakhsar, Patri, Jawalapur and Harrich Cherology May 1897 to 12th day of June 1897  No. 1642.—Publishes Circular to Local Government of Sufficial of Rule and Administrations relating to the Venice San Convention of 19th March 1897, and a transh of the Convention of 19th March 1897, and a transh of the Convention of 19th March 1897, and a transh of the Convention of 19th March 1897, and a transh of the Convention of 19th March 1897, and a transh of the Convention of 19th March 1897, and a transh of the Convention of 19th March 1897, and a transh of the Convention of 19th March 1897, and a transh of the Convention of 19th March 1897, and a transh of the Convention of 19th March 1897, and a transh of the Convention of 19th March 1897, and a transh of the Convention of 19th Mar	
No. 823.— Notifies certain alteration in Rule III of rules for quatantine against plague in Home Department Notifications No. 300, dated 12th October 1996, and No. 7, dated 6th January 1897.  No. 827.— Publishes documents regarding quarantine and trade restrictions imposed in foreign countries in consequence of the existence of bubonic plague in India.  No. 834.— Directs that the powers conferred by section 2, sub-section (1), of the Epidemic Diseases Act, 1897, may be exercised with regard to Ajmere-Merwara by the Chief Commissioner of Ajmere-Merwara by the Chief Commissioner of Ist of January 1897, resided or been in, or passed through, the territories administered by the Governor of Bombay in Council, or the State of Baroda, or the territories of any Native Prince or State under the Suzeriainty of Her Majesty exercised through the Governor of Bombay in Council, shall, until further orders, be permitted to embask on any ship at any port out of British India with the object of proceeding as an emigrant or as a labourer to any port out of British India noutries in consequence of the existence of bubonic plague in India  No. 132.— Publishes decuments regarding quarantine and trade restructions imposed in foreign countries in consequence of the existence of bubonic plague in India  No. 132.— Publishes decuments regarding quarantine and trade restructions imposed in foreign countries in consequence of the existence of bubonic plague in India  No. 133.— Directs that no person who has, since the lat of January 1897, resided or been in, or passed through, the territories of any Native Prince or State under the Suzeriainty of Her Majesty exercised through the Governor of Bombay in Council, shall, until further orders, be permitted to embask on any ship at any port in British India  No. 1708.—Publishes Circular to Local Governor Convention of 19th March 1897, and a transl which it is proposed to issue in exercise of pocure or Bumbay in Council, or the State of Burdan in Council, shall, until further orders, be permitte	. 3i
railway to Lakhsar, Patri, Jawalapur and Harshall be sold from the 24th day of May 1897 to 1996, and No. 7, dated 6th January 1897.  No. 827.— Publishes documents regarding quarantine and trade restrictions imposed in foreign countries in consequence of the existence of bubonic plague in India.  No. 834.— Directs that the powers conferred by section 2, sub-section (I), of the Epidemic Discusses Act, 1897, may be excussed with regard to Ajmere-Merwara by the Chief Commissioner of Ajmere-Merwara by the Chief Commissioner of Ajmere-Merwara by the Chief Commissioner of Ajmere-Merwara by the Chief Commissioner of Baroda, or the territories administered by the Governor of Bombay in Council, whall, until further orders, be permitted to embalk on any ship at any port in British India with the object of proceeding as an emigrant or as a labourer to any port out of British India with the object of proceeding as an emigrant or as a labourer to any port out of British India with the object of proceeding as an emigrant or as a labourer to any port out of British India with the object of proceeding as an emigrant or as a labourer to any port out of British India with the object of proceeding as an emigrant or as a labourer to any port out of British India with the object of proceeding as an emigrant or as a labourer to any port out of British India.  No. 1932.— Publishes documents regarding quarantine and trade restrictions imposed in foreign countries in consequence of the existence of bubonic plague in India.  No. 1932.— Publishes documents regarding quarantine against plague made by that Commission of the plague in Bombay, Karschi and other; where it has been most severe, up to the begin of June 1897.  No. 1746.—Publishes Notification issued by Government of Madras cancelling the rule quarantine against plague made by that Commission of two Notification issued by the Council said of the Council said of the Council said of the Council said of the Council said of the Council said of the Council said of the Council said of t	
Department Notifications No. 300, dated 12th October 1986, and No. 7, dated 6th January 1897.  No. 827.— Publishes documents regarding quarantine and trade restrictions imposed in foreign countries in consequence of the existence of bubonic plague in India.  No. 834.— Directs that the powers conferred by section 2, sub-section (1), of the Epidemic Discusses Act, 1897, may be excrised with regard to Ajmere-Merwara by the Chief Commissioner of Ajmere-Merwara by the Chief Commissioner of Ajmere-Merwara by the Chief Commissioner of Ajmere-Merwara by the Chief Commissioner of Ajmere-Merwara.  No. 836.— Directs that no person who has, since the 1st of January 1897, resided or been in, or passed through, the territorics administered by the Governor of Bombay in Council, or the State of Baroda, or the territorics of any Native Prince or State under the Suzerainty of Her Majesty exercised through the Governor of Bombay in Council, shall, until further orders, be permitted to embalk on any ship at any port in British India No. 932.— Fublishes documents regarding quarantine against plague have been extended by the Governor of Bombay, Karachi and other 1970.—Publishes Notification issued by the Venice Sanitary Convention of Rule for quarantine against plague made by that Gowernment of Madras to all ports of the Covernment of Madras cancelling the rule quarantine against plague made by that Gometic ment of Madras to all ports of the Government of Madras to all ports of the Madras Presidency as regards vessels arriving from Goa and	
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of rules for quarantine against plague which been made by the Government of Burma.  No. 1936.— Directs that no person who has, since the list of January 1897, resided or been in, or passed through, the territories administered by the Governor of Bombay in Council, or the State of Baroda, or the territories of any Native Prince or State under the Suzerainty of Her Majesty exercised through the Governor of Bombay in Council, whall, until further orders, be permitted to embark on any ship at any port in British India.  No. 932.— Publishes documents regarding quarantine and trade restrictions imposed in foreign sountries in consequence of the existence of bubonic plague in India.  No. 1011.— Notifies that certain rules for quarantine against plague made by the Government of Madras to all ports of the Madras Presidency as regards vissels arriving from Goa and	
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No. 1020.— Publishes documents regarding quaran-	, . :
tine and trade restrictions imposed on foreign	
countries, in consequence of the existence of	
bubonic plague in India	
No. 1038.—Prohibits the bringing of used apparel	
and bedding (except when carried as the personal	
laggage of travellers), rags, waste paper and used EXTERNAL.	
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lations for certain parts of India, and for certain		territory included in a radius of five miles from the Cantonment of Guna, the powers of a Magistrate	
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